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U.S. Dept. of the Treasury

Annual report of the  
Secretary of the...

Washington

1877

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# ANNUAL REPORT

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OF THE

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## SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1877.



WASHINGTON:  
GOVERNMENT PRINTING OFFICE.  
1877.

# REPORT.

## TREASURY DEPARTMENT,

Washington, D. C., December 3, 1877.

SIR: In obedience to law, I respectfully submit the following report:

The ordinary revenues, from all sources, for the fiscal year ending June 30, 1877, were—

From customs.....	\$130,956,493 07
From internal revenue.....	118,630,407 83
From sales of public lands.....	976,253 68
From tax on circulation and deposits of national banks.....	7,078,550 96
From repayment of interest by Pacific Railway Companies.....	1,661,998 64
From customs' fees, fines, penalties, &c.....	1,044,712 84
From fees—consular, letters-patent, and lands.....	1,727,611 97
From proceeds of sales of Government property.....	333,954 96
From premium on sales of coin.....	249,580 78
From profits on coinage, &c.....	3,273,239 08
From miscellaneous sources.....	3,067,782 81
Total ordinary receipts.....	<u>269,000,586 62</u>

The ordinary expenditures for the same period were—

For civil expenses.....	15,794,188 34
For foreign intercourse.....	1,229,738 79
For Indians.....	5,277,007 22
For pensions.....	27,963,752 27
For the military establishment, including river and harbor improvements, and arsenals.....	37,082,735 90
For the naval establishment, including vessels, machinery, and improvements at navy yards.....	14,959,935 36
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue.....	39,228,119 47
For interest on the public debt.....	97,124,511 58
Total ordinary expenditures.....	<u>238,660,008 93</u>
Leaving a surplus revenue of.....	<u>\$30,340,577 69</u>



Which was applied as follows:

To the redemption of United States notes, &c. ....	\$10, 071, 617 00
To the redemption of fractional currency .....	14, 043, 458 05
To the redemption of six per cent. bonds for the sinking fund. ....	447, 500 00
To increase of cash-balance in the Treasury .....	5, 778, 002 64
	<hr/>
	30, 340, 577 69

The amount due the sinking-fund for the year was \$33,729,833 20, leaving a deficiency on this account of \$3,389,255 51.

Compared with the previous fiscal year, the receipts for 1877 have decreased as follows: In customs revenue, \$17,115,491 54; in proceeds of sales of public lands, \$153,213 27; in sales of coin, \$3,473,965 02; in semi-annual tax on banks, \$250,022 33; in prize-money, \$321,370 92; in sales of public property, \$1,288,212 73; and in miscellaneous items, \$934 512 81. There was an increase in the following items: In internal revenue, \$1,929,675 80; in profits on coinage, \$1,532,121 27; and in miscellaneous items, \$1,593,539 01—making a net decrease in the receipts from all sources, for the year, of \$18,481,452 54.

The expenditures show a decrease as follows: In the War Department, \$988,152 74; in the Navy Department, \$4,003,374 46; in the Interior Department, \$983,194 37; in civil and miscellaneous, \$10,706,307 18; and in the interest on the public debt, \$3,118,750 65—due to the funding of six per cent. bonds in new fives and four-and-a-half per cent. bonds—making a total reduction in all of the Departments of \$19,799,788 40.

The large apparent reduction in the expenses of the Navy Department, however, is not real; for, by reason of insufficient appropriation to pay the current liabilities of that Department, Congress has, by deficiency bill, during the recent session, appropriated the sum of \$2,003,861 27, which is properly chargeable to the expenditures of the last year; but, including such deficiency, the reduction in receipts has been nearly met by the reduction of expenditures.

It will also be noticed that more than one-half of this reduction has been made in the civil and miscellaneous expenditures, and is in part due to the reduction of the salaries and office-expenses of the civil officers and employes of the Government.

## FISCAL YEAR 1878.

For the present fiscal year the revenues, actual and estimated, will be as follows:

Receipts.	For the quarter ending September 30, 1877.	For the remaining three quarters of the year.
	Actual.	Estimated.
From customs.....	\$36,983,531 56	\$92,516,468 44
From internal revenue .....	28,333,382 58	89,606,617 42
From sales of public lands.....	218,791 19	781,208 81
From tax on circulation and deposits of national banks .....	3,449,936 84	3,550,063 16
From repayments of interest by Pacific Railway Companies .....	236,162 18	863,837 82
From customs' fees, fines, penalties, &c.....	295,340 32	704,659 65
From fees—consular, letters-patent, and lands.....	441,604 35	1,308,395 65
From proceeds of sales of Government property.....	65,588 36	284,411 64
From premium on sales of coin .....	130,432 67	369,567 33
From profits on coinage, &c .....	427,777 10	1,372,222 90
From miscellaneous sources.....	895,022 67	2,704,977 33
Total receipts .....	71,537,569 82	193,962,430 18

The expenditures for the same period, actual and estimated, will be:

Expenditures.	For the quarter ending September 30, 1877.	For the remaining three quarters of the year.
	Actual.	Estimated.
For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue.....	\$15,221,376 05	\$36,198,623 95
For Indians .....	1,658,572 96	3,191,427 04
For pensions .....	7,416,783 59	21,083,216 41
For military establishment, including fortifications, and river and harbor improvements and arsenals .....	2,072,037 48	35,927,962 52
For naval establishment, including vessels and machinery, and improvements at navy yards.....	3,895,545 51	12,604,454 49
For interest on the public debt.....	40,466,689 96	52,694,053 76
Total ordinary expenditures .....	70,730,965 55	161,609,738 17

From the actual receipts for the first quarter of the fiscal year and the estimates for the remaining three quarters, based upon existing laws, the total revenues for the current year will amount to \$265,500,000, and the expenditures to \$232,430,643 72, which will leave a surplus revenue of \$33,069,356 28; and as the amount required for the sinking fund is \$33,424,804 80, there will be a deficit on this account of \$2,355,448 52.

## FISCAL YEAR 1879.

The revenues for the fiscal year ending June 30, 1879, estimated upon existing laws, will be:

From customs.....	\$133,000,000 00
From internal revenue.....	120,000,000 00
From sales of public lands.....	1,000,000 00
From tax on circulation and deposits of national banks.....	7,100,000 00
From repayment of interest by Pacific Railway Companies.....	1,100,000 00
From customs' fees, fines, penalties, &c.....	1,000,000 00
From fees—consular, letters-patent, and lands.....	1,750,000 00
From proceeds of sales of Government property.....	500,000 00
From premium on sales of coin.....	50,000 00
From profits on coinage, &c.....	1,000,000 00
From miscellaneous sources.....	2,750,000 00
Total ordinary receipts.....	<u>269,250,000 00</u>

The estimates of expenditures, for the same period, received from the several Executive Departments, are as follows:

Legislative.....	\$2,843,256 16
Executive.....	13,288,462 25
Judicial.....	391,900 00
Foreign intercourse.....	1,214,397 50
Military establishment.....	31,597,270 68
Naval establishment.....	16,233,234 40
Indian affairs.....	5,415,891 20
Pensions.....	28,000,000 00
Public works:	
Treasury Department.....	5,076,675 90
War Department.....	7,953,077 76
Navy Department.....	2,314,231 00
Interior Department.....	526,244 00
Department of Agriculture.....	15,750 00
Postal service.....	8,093,672 72
Miscellaneous.....	15,143,583 22
Permanent annual appropriations:	
Interest on the public debt.....	92,680,802 51
Sinking fund.....	37,196,045 04
Reunding acts—customs, internal-revenue, lands, &c.....	5,043,000 00
Collecting revenue from customs.....	6,500,000 00
Miscellaneous.....	1,161,300 04
Total estimated expenditures.....	<u>280,688,796 38</u>

It will appear that if Congress shall make appropriations based upon the foregoing estimates, including \$37,196,045 04 for the sinking-fund,

there will be a deficiency at the close of the year of \$11,438,796 38. The following estimates are in excess of the expenditures, for the same purposes, for the last fiscal year:

Judicial.....	\$8,654 39
Military establishment.....	4,030,790 21
Naval establishment.....	2,246,783 61
Indian affairs.....	138,883 98
Pensions.....	36,247 73
Public works:	
War Department.....	2,941,417 53
Navy Department.....	1,526,228 65
Interior Department.....	221,744 00
Department of Agriculture.....	8,910 00
Postal service.....	2,059,112 23

Assuming that Congress will not increase the aggregate national taxation at a time when all industries are oppressed by the weight of local taxation, the Secretary recommends that the aggregate appropriations for the fiscal year ending June 30, 1879, exclusive of interest and sinking-fund, should not exceed \$140,000,000. This will require the appropriations to be reduced at least \$11,000,000 below the estimates submitted above—a reduction that, in the opinion of the Secretary, can be made without crippling any branch of the public service.

Reduction in public expenditures cannot be secured merely by a reduction of appropriations. It must be accompanied by a careful revision of the laws which fix the salary and number of employes; by a reduction of the amount expended on public works now in progress; by postponement of all new works not indispensable for the public service; and by judicious scrutiny of disbursements.

The rapid appreciation of our current money to the coin standard should be accompanied by diminished expenses in the public service. The revenue from duties on imports having largely diminished, the expenses of its collection should be reduced. Old claims should be closely scrutinized; and any increase in any branch of public expenditure should be arrested.

The Secretary will not undertake, in this report, to revise the estimates of the different Departments—many items of which are submitted without recommendation—but urges that the appropriations based upon them, including the amount estimated for the sinking-fund, should not, in any event, exceed in the aggregate the estimated revenues of the Government.

## SINKING-FUND.

In the last annual report, (page x,) my predecessor stated that, had the resources of the Treasury during each fiscal year, commencing with

1862 been sufficient to make a literal compliance with the conditions of the sinking-fund law practicable, a total of \$433,848,215 37 would have been applied to that fund July 1, 1876, whereas the actual reduction of the debt, including accrued interest, less cash in the Treasury at that date, amounted to \$658,992,226 44. On the same basis the amount in the sinking-fund would have reached \$475,318,888 78 on the 1st of July, 1877, on which date the reduction of the debt, including accrued interest, less cash in the Treasury, since its highest point in 1865, amounted to \$696,273,348 17, or \$220,954,459 39 in excess of the amount required by law to be provided for that fund.

## FUNDING, ETC.

The contract of August 24, 1876, made by the Secretary of the Treasury with certain parties, for the negotiation of \$300,000,000 four and one-half per cent. bonds, had so far been executed on the 1st of March, 1877, that \$90,000,000 had been sold to the associated contractors, and calls had been made for the redemption of a like amount of five-twenty bonds.

While the contract expired in terms on the 30th day of June, 1877, it contained a stipulation that it might be terminated by the Secretary of the Treasury, upon ten days' notice, after the 4th of March, 1877.

In May last it became apparent to the Secretary that, by a favorable change in the money market, four per cent. bonds could be sold at par in coin, with great advantage to the Government; and, availing himself of the privilege secured by the contract, he gave notice that he would limit the sale of four and one-half per cent. bonds to \$200,000,000.

On the 11th day of May it was agreed that a portion of the latter should be sold under the authority of the resumption act for resumption purposes, and subscriptions were rapidly made until the aggregate reached \$200,000,000, of which \$185,000,000 were applied to the redemption of an equal amount of six per cent. bonds.

On the 9th day of June, 1877, the Secretary entered into a contract with a portion of the previously-associated parties for the sale at par, in coin, of the four per cent. bonds of the United States, authorized to be issued by the refunding act. This contract was, in substance, similar to previous contracts, but was to terminate on the 30th day of June 1878, with the right reserved to the United States to terminate it at any time after the 31st of December, 1877, by giving ten days notice thereof to the contracting parties. This contract also contained a stipulation, as follows:

"It is also agreed that the parties of the second part shall offer to

the people of the United States at par and accrued interest in coin, the four per cent. registered consols and four per cent. coupon consols of the denominations of \$50 and \$100 embraced in this contract, for a period of thirty days from the public notice of such subscriptions, and in such cities and upon such notice as the Secretary of the Treasury may prescribe prior to the opening of the lists; and further, to offer to the subscribers the option of paying in instalments extending through three months."

Under this contract, invitations having been published, subscriptions to this loan were opened on the 16th of June, 1877. Within the period of thirty days thereafter the subscriptions had reached the sum of \$75,496,550, which were payable within ninety days from the date of subscription, or on or before the 16th of October. Every subscription to these bonds has been paid, and of the proceeds \$50,000,000 have been applied to the redemption of an equal amount of six per cent. bonds. The residue has been applied to resumption purposes, as hereafter stated. The annual reduction of interest on the public debt thus made is as follows:

By the sale of \$185,000,000 four and one-half per cent. bonds.....	\$2, 775, 000
By the sale of \$50,000,000 four per cent. bonds.....	1, 000, 000
Aggregating.....	<u>3, 775, 000</u>

In October last, after the payment of the popular subscriptions, arrangements were perfected to open further subscriptions to the four per cent. loan, and a call was about to issue for ten millions of six per cent. bonds, but it was temporarily postponed by reason of the agitation of the repeal of the resumption act and the remonetization of silver, which the associates believed would prevent further sales of these bonds. For this reason they declined to offer them, and no further call of six per cent. bonds was therefore made.

On the 19th of June, pending the subscriptions, the Secretary informed the associates, in an official letter, that, as the Government exacts in payment for these bonds their face value in gold coin, it was not anticipated that any future legislation of Congress, or any action of any Department of the Government, would sanction or tolerate the redemption of the principal of these bonds, or the payment of the interest thereon, in coin of less value than the coin authorized by law at the time of their issue—being gold coin. The general confidence of the public that so just a principle of good faith would be observed by the Government, no doubt, largely contributed to the success of the loan. Whatever policy the Government may adopt, at any time, in its

system of coinage, it should not reduce the value of the coin in which it pays its obligations below that it demanded and received. The Secretary earnestly urges Congress to give its sanction to this assurance.

The high credit of the United States, the faithful observance of its public obligations, the abundance of its wealth and resources, the rapid reduction of its debt, the great accumulation of savings among the people, the favorable state of foreign trade—all contribute to enable the United States to borrow both from its own people and in foreign markets on the most favorable terms.

The Secretary does not doubt that, if no questions had arisen disturbing the public credit, the six per cent. bonds would be rapidly paid off by the proceeds of the four per cent. bonds, sold at par in coin or its equivalent.

The highest public credit can be secured only by a constant observance of every public engagement, construed according to its letter and spirit. Thus far this course has been faithfully pursued by the United States. Without it, our ample resources and ability to pay are of no avail. At a time when we are enjoying such credit, and rapidly securing the benefit of it by the reduction of the rate of interest from six to four per cent., it would seem to be a grievous error to raise a question about the coin in which the interest is payable. Self-interest alone, without respect to pride in public credit, would lead us to secure so great a benefit as would be the saving of one-third of the interest of the public debt.

Of the six per cent. loans about \$660,000,000 are now redeemable at the pleasure of the United States, and of the whole debt \$1,452,000,000 are redeemable before, or on the 1st of May, 1881. By the reduction of the interest, from six to four per cent., on the public debt now redeemable, there would be a saving of \$13,200,000 annually, and by the reduction to four per cent. of the interest on the total debt, redeemable by the 1st of May, 1881, there would be a saving of \$22,006,205 50 per annum.

Any measure that creates distrust or doubt will arrest this process, and, by disabling the United States from borrowing, will compel the continued payment of the high rate of six per cent.

If, therefore, the public interests demand the issue of silver dollars—a subject hereafter discussed—it is respectfully submitted to Congress that an express exception be made requiring that gold coin alone shall be paid for principal or interest on bonds issued to public creditors, since February 12, 1873, the amount of which is \$592,990,700. These bonds have entered into the markets of the world. If the market

value of the silver in the new coin is less than the gold dollar, a forced payment in the new coin is a repudiation of a part of this debt. The saving that would thus be made is utterly insignificant compared with the injury done to the public credit.

And even as to bonds issued prior to February 12, 1873, public policy and enlightened self-interest require us to pay them in the coin then in circulation and contemplated by both parties as the medium of payment. Silver dollars have not been in circulation in the United States since 1837, and since 1853 fractional silver coins have been in circulation and a legal tender only for limited sums, and have not been contemplated as the medium of payment since any considerable portion of the outstanding bonds were issued. The silver dollar was, in fact, more valuable than the gold dollar. It does not become a nation like ours to avail itself of the market depreciation of silver to gain a small saving by the payment of silver dollars instead of the coin contemplated when the bonds were issued. A far greater saving and higher public honor can be secured by the sale of four per cent. bonds under the refunding act and the payment of outstanding bonds in gold coin. An assurance given by Congress of such payment would at once secure the complete success of the refunding process and greatly advance the present high credit of the United States.

Another practical impediment in the sale of bonds was, that, under the law, the Secretary could receive coin alone in payment for them, and the only existing coin that could be received, under the law, was gold coin. As this was not in general circulation, it was impracticable for the people to pay it into the Treasury for these bonds. Therefore, it became necessary to conduct all sales through third parties, who could receive bank-bills, United States notes, drafts, certificates, and other forms of commercial paper, and convert them into coin. The Secretary, therefore, recommends that he be authorized to sell such bonds either for coin or for its equivalent in United States notes.

#### RESUMPTION OF SPECIE PAYMENTS.

By the resumption act approved January 14, 1875, the Secretary of the Treasury is required to redeem legal-tender notes to the amount of eighty per centum of the sum of national-bank notes issued, and to continue such redemption, as circulating-notes are issued, until there shall be outstanding the sum of \$300,000,000 of such legal-tender United States notes, and no more.

In obedience to this act, there have been issued, since March 1, 1877, to national banks, \$16,123,995 of circulating-notes, and there have

been redeemed, retired, and cancelled, \$12,899,196 of United States notes, leaving outstanding, on the 1st instant, the sum of \$351,340,288.

If the same act it is provided that, on and after the first day of January, 1879, the Secretary of the Treasury shall redeem, in coin, the United States legal-tender notes then outstanding, on their presentation for redemption at the office of the assistant treasurer of the United States, in the city of New York, in sums of not less than fifty dollars. "And, to enable the Secretary of the Treasury to prepare and provide for the redemption in this act authorized or required, he is authorized to use any surplus revenues, from time to time, in the Treasury not otherwise appropriated, and to issue, sell, and dispose of, at not less than par, in coin, either of the descriptions of bonds of the United States described in the act of Congress, approved July 14, 1870, entitled 'An act to authorize the refunding of the national debt,' with like qualities, privileges, and exemptions, to the extent necessary to carry this act into full effect, and to use the proceeds thereof for the purposes aforesaid."

In obedience to this provision, the Secretary has sold at par, for coin, \$15,000,000 four and one-half per cent. bonds, or \$5,000,000 during each of the months of May, June, and July last, and has sold \$25,000,000 at par, in coin, of four per cent. bonds, or \$5,000,000 for each of the months of August, September, October, November, and December. Of the coin thus received, \$4,000,000 have been sold for the redemption of United States notes, and the residue is in the Treasury. The surplus revenue has also, under the same authority, been applied to the redemption of the residue of United States notes, not redeemed by the sale of coin as above stated, and the balance is held in the Treasury in preparation for resumption.

These operations, aided greatly, no doubt, by the favorable condition of our foreign commerce, have advanced the market value of United States notes to 97½ per cent., or within nearly two and a half per cent. of coin. They have also conclusively demonstrated the practicability of restoring United States notes to par, in coin, by the time fixed by law, and that without disturbing either domestic or foreign trade or commerce. Every step has been accompanied with growing business, with the advance of public credit, and the steady appreciation of United States notes. The export of bullion has been arrested, and our domestic supply has accumulated in the Treasury. The exportation of other domestic products has been largely increased, with great advantage to all industries. The course adopted under the resumption act, as herein set forth, if pursued, will probably be followed with like favorable results, and a sufficient fund for the maintenance of resumption will

doubtless accumulate in the Treasury at or before the date fixed by law. The provision for free banking has aided this process by allaying imaginary fears that would otherwise have been aroused by the withdrawal of United States notes.

The Secretary cannot too strongly urge the firm maintenance of a policy that will make good the promise contained in the United States notes when issued—a promise repeated in the act "to strengthen the public credit," approved March 18, 1869, and made definite and effective by the resumption act.

Dishonored notes, less valuable than the coin they promise, though justified by the necessity which led to their issue, should be made good as soon as practicable. The public credit is injured by failure to redeem them. Every holder who was compelled by law to receive them has been deprived of a part of his just due. Now, when our national resources are ample, when the process of appreciation is almost complete, when the wisdom of the existing law has been demonstrated, it is the dictate of good policy and good faith to continue this process of preparation, so that at or before the time fixed by law every United States note will have equal purchasing power with coin. To reverse this policy in the face of assured success will greatly impair the public credit, arrest the process of reducing the interest on the public debt, and cause anew the financial distress our country has recently suffered.

The resumption act contemplates the reduction by the first day of January, 1879, of the amount of United States notes to \$300,000,000, by the cancellation of such notes to the extent of 80 per cent. of the circulation issued to national banks.

The amount of circulation so issued may not be sufficient to accomplish the reduction contemplated; the Secretary, therefore, recommends that authority be given to gradually fund into four per cent. bonds all United States notes in excess of \$300,000,000, the bonds to be issued at par for coin or its market equivalent in United States notes. This will be in harmony with the declared object of existing law, and will open an easy way by which the people may invest their savings in a public security. Or the reduction of United States notes to the maximum of \$300,000,000 may be accomplished if Congress will authorize the coinage of the silver dollar, to be exchanged for United States notes on the demand of the holder, such notes to be retired and cancelled.

Existing laws do not clearly define whether United States notes, when redeemed after January 1, 1879, may be reissued. The first section of the resumption act plainly provides for the permanent substitution of silver

coin for the whole amount of fractional currency outstanding. Section 3 plainly provides for the permanent reduction of United States notes to an amount not exceeding \$300,000,000. No distinct legislative declaration is made in the resumption act that notes redeemed after that limit is reached shall not be reissued; but section 3579 of the Revised Statutes of the United States provides that "when any United States notes are returned to the Treasury they may be reissued, from time to time, as the exigencies of the public interest may require."

The Secretary is of the opinion that, under this section, notes, when redeemed after the 1st of January, 1879, if the amount outstanding is not in excess of \$300,000,000, may be reissued as the exigencies of the public service may require. A note redeemed with coin is in the Treasury and subject to the same law as if received for taxes, or as a bank-note when redeemed by the corporation issuing it. The authority to reissue it does not depend upon the mode in which it is returned to the Treasury. But this construction is controverted, and should be settled by distinct provisions of law. It should not be open to doubt or dispute. The decision of this question by Congress involves not merely the construction of existing law, but the public policy of maintaining in circulation United States notes, either with or without the legal-tender clause. These notes are of great public convenience—they circulate readily; are of universal credit; are a debt of the people without interest; are protected by every possible safeguard against counterfeiting; and, when redeemable in coin at the demand of the holder, form a paper currency as good as has yet been devised. It is conceded that a certain amount can, with the aid of an ample reserve in coin, be always maintained in circulation. Should not the benefit of this circulation inure to the people, rather than to corporations, either State or national? The Government has ample facility for the collection, custody, and care of the coin reserves of the country. It is a safer custodian of such reserves than a multitude of scattered banks can be. The authority to issue circulating-notes by banks is not given to them for their benefit, but for the public convenience, and to enable them to meet the ebb and flow of currency caused by varying crops, productions, and seasons. It is indispensable that a power should exist somewhere to issue and loan credit-money at certain times, and to redeem it at others. This function can be performed better by corporations than by the Government. The Government cannot loan money, deal in bills of exchange, or make advances on property.

The Secretary ventures to express the opinion, that the best currency for the people of the United States would be a carefully-limited

amount of United States notes, promptly redeemable on presentation in coin, and supported by ample reserves of coin, and supplemented by a system of national banks, organized under general laws, free and open to all, with power to issue circulating-notes secured by United States bonds deposited with the Government, and redeemable on demand in United States notes or coin. Such a system will secure to the people a safe currency of equal value in all parts of the country, receivable for all dues, and easily convertible into coin. Interest can thus be saved on so much of the public debt as can be conveniently maintained in permanent circulation, leaving to national banks the proper business of such corporations, of providing currency for the varying changes, the ebb and flow of trade.

The legal-tender quality given to United States notes was intended to maintain them in forced circulation, at a time when their depreciation was inevitable. When they are redeemable in coin this quality may either be withdrawn or retained, without affecting their use as currency in ordinary times. But all experience has shown that there are periods when, under any system of paper money, however carefully guarded, it is impracticable to maintain actual coin redemption. Usually contracts will be based upon current paper money, and it is just that, during a sudden panic, or an unreasonable demand for coin, the creditor should not be allowed to demand payment in other than the currency upon which the debt was contracted. To meet this contingency, it would seem to be right to maintain the legal-tender quality of the United States notes. If they are not at par with coin it is the fault of the Government and not of the debtor, or, rather, it is the result of unforeseen stringency not contemplated by the contracting parties.

In establishing a system of paper money designed to be permanent, it must be remembered that heretofore no expedient has been devised, either in this or other countries, that in times of panic or adverse trade, has prevented the drain and exhaustion of coin reserves, however large or carefully guarded. Every such system must provide for a suspension of specie payment. Laws may forbid or ignore such a contingency, but it will come; and when it comes it cannot be resisted, but should be acknowledged and declared, to prevent unnecessary sacrifice and ruin. In our free Government the power to make this declaration will not be willingly intrusted to individuals, but should be determined by events and conditions known to all. It is far better to fix the maximum of legal-tender notes at \$300,000,000, supported by a minimum reserve of \$100,000,000 of coin, only to be used for the redemption of notes not to be reissued until the reserve is restored. A demand for coin to exhaust



such a reserve may not occur, but, if events force it, its existence would be known and could be declared, and would justify a temporary suspension of specie payments. Some such expedient could no doubt be provided by Congress for an exceptional emergency. In other times the general confidence in these notes would maintain them at par in coin, and justify their use as reserves of banks and for the redemption of bank-notes.

#### NATIONAL BANKS.

In this connection, the Secretary calls the attention of Congress to the report of the Comptroller of the Currency.

The number of national banks in existence on the first day of November last was 2,080. The amount of their circulating-notes retired within the year prior to November 1, 1877, is \$20,681,637. The amount of circulating-notes issued to national banks during the same period is \$16,306,030. The aggregate amount of their circulation outstanding is \$316,775,111. Their loans and discounts amount to \$888,243,290 17.

The general solvency of the national banks, as now organized, and their benefit to the people, have been demonstrated during a period of fourteen years. No one has lost a dollar by receiving their notes. They have been less subject to revulsion and failure than any other corporations or firms. Their organization under a general law containing every safeguard which experience has suggested—the supervision over them by the Comptroller of the Currency, the frequent and unforeseen examinations to which they are subject, the sworn statements required of them of every detail necessary to disclose their condition, the absolute security of their issues—makes this system of banking as safe and efficient as any yet devised. The remaining condition to perfect this system is, that their notes should be readily convertible into coin. While United States notes were irredeemable and depreciated, it was not possible that bank-notes should rise above the par of United States notes. The true test of this system of banking will come when the United States notes are maintained at par with coin; then the banks must redeem their notes in coin or United States notes equal to coin.

The ample statistics given by the Comptroller, and his comparison of the reserves and condition of the national banks with the reserves and condition of other systems of banking in specie-paying times, give assurance that the national banks are able to redeem their circulating-notes in coin at any date fixed upon by the Government. They certainly should not enjoy the franchise of circulating as money their non-interest-bearing notes, unless they are prepared to redeem them.

The present system of redemption of bank-notes at the Treasury of the United States can be continued after United States notes are at par with coin as well as now. If experience should show that additional reserves are necessary they can be required. Then, as now, their notes will be amply secured by the deposit of bonds, and confidence in this security will dispel the fear of failure, which, under former systems, has been the cause of sudden runs or demands on banks for payment of their notes. If the policy of the Government should be to maintain in circulation at par with coin a maximum of three hundred millions of United States notes, and to support them with a reserve of not less than one hundred millions in coin, these notes will be the natural reserves of the banks, and more convenient for that purpose than a deposit of coin in their vaults.

The real danger that in former systems threatened a bank was its liability for deposits. If these were suddenly withdrawn, or greatly diminished, the note-holder was the chief sufferer. The first rumor of weakness about a bank brought a demand from depositors and note-holders alike, but under the national-banking system the note-holder is secure and indifferent whether the bank breaks or not, and the depositor, who is a voluntary creditor of the bank, is not likely to hasten its fall. He is usually paid by a transfer of credits, and in most cases is a debtor as well as a creditor of the bank. Scarcely five per cent. of deposits are paid by currency.

The capital stock of national banks paid in is now \$479,467,771, and the surplus fund and other undivided profits is now \$166,348,799 96. The banks are exceptionally strong in their cash reserves. Their condition is as favorable to maintain redemption in coin as in United States notes, and the Secretary concurs in the opinion of the Comptroller that they ought to be, can be, and will be prepared for redemption of their circulating-notes in coin or in United States notes equal to coin by the time fixed by law, without interfering with their ability or disposition to render their aid, as now, by loans and discounts, in conducting the business and exchanges of the country. The market value of their circulating-note is 97 $\frac{3}{4}$  per cent. The difference is not equal to six months' interest on the bonds deposited for the security of the notes, and not five per cent. of their surplus on hand. It is scarcely to be credited that the payment of this will disturb in any way the even course of their business.

Complaint is made by the banks and bankers of the country of the tax on their deposits, and attention is called to what is said by the Comptroller of the Currency as to the repeal of this tax. While the

necessity exists for collecting the amount of revenue now required, the Secretary is not prepared to recommend such repeal, but whenever a sufficient amount of revenue for the support of the Government can be derived from the other articles now subject to taxation, a reduction of bank taxation will then be advisable.

The cost of the redemption of bank-notes in United States notes at the Treasury, under the present system, does not exceed one-sixth of one per cent. on the amount redeemed, and is refunded to the Government by the banks. The redemption is a great convenience to them and to the public, and should be continued.

The act creating the national-banking system recognizes the character of these banks as Government agents or depositaries. They could greatly assist in the process of refunding; they are conveniently distributed so as to be within easy reach of the people of the United States. The Secretary is of the opinion that they can be, under existing law, and ought to be, made the agents of the Government in the sale of bonds, upon conditions that will make it for their interest to promote such sales, and will be safe and advantageous to the Government. Various plans have been submitted to secure their co-operation, and the best will be adopted.

#### SAVINGS-BANKS.

The attention of Congress is called to the great value to our fellow-citizens of the organization of some plan for the collection, safe-keeping, and profitable employment of small deposits by the people. How far this can be done without trenching upon the proper functions of the State governments is a question of difficulty; yet it is important to secure, if possible, a general system throughout the United States. This can hardly be effected by the organization of a multitude of savings-banks, depending upon the fidelity, integrity, and skill of their officers, but the beneficial object of such banks might be secured by authorizing the deposit of small sums with any postal money-order office in the United States, and the issue of Government certificates, convertible on demand of the holder into four per cent. bonds of the United States of such character, description, and amount as will enable and induce prudent persons to convert their earnings into a public security of stable value. The money thus received could be employed in the redemption of outstanding bonds bearing a higher rate of interest. By some such system it is believed that the great body of our public debt, reduced to its smallest possible burden, could be distributed among our own people. With a slight modification of existing law this beneficial result would

be secured. The deposits now held by savings-banks throughout the country amount to \$843,154,804, deposited by 2,300,000 persons, and mostly by deserving citizens, who thus wisely seek to preserve small savings for future need. No object could more strongly appeal to the considerate judgment of Congress. The heavy losses that have been sustained through savings-banks, whose funds have been improvidently loaned upon insufficient security, have inflicted far greater injury upon the depositors than would a similar loss suffered by persons engaged in banking or commercial pursuits. The Secretary, therefore, recommends that authority be granted to issue certificates for small deposits, convertible into four per cent. bonds now authorized by law, the proceeds to be used solely for the redemption of bonds bearing a higher rate of interest, and now redeemable at par.

#### COINS AND COINAGE.

The Secretary calls the attention of Congress to the report of the Director of the Mint. The general management of the mints and assay offices, and the amount, accuracy, and perfection of their work, are highly satisfactory. The coinage of gold and silver, their relative value to each other, and their legal-tender qualities, are now the subjects of discussion and legislation in all civilized countries. These questions are especially important to the United States, now in transition from an irredeemable paper currency to a mixed currency, redeemable in coin, and will justify the Secretary in a fuller presentation of these topics than is usual in his annual report.

The resumption act of January 14, 1875, provided for the exchange and substitution of silver coin for fractional currency. To facilitate this exchange, the joint resolution approved July 22, 1876, provided that such coin should be issued to an amount not exceeding \$10,000,000, for an equal amount of legal-tender notes. It also provided that the aggregate amount of such coin and fractional currency outstanding should not exceed, at any time, \$50,000,000. That limit would have been reached sometime since, if the whole amount of fractional currency issued and not redeemed, had been held to be "outstanding." It was well known, however, that a very large amount of fractional currency issued had been destroyed, and could not be presented for redemption, and could hardly be held to be "outstanding." The Treasurer of the United States, the Comptroller of the Currency, and the Director of the Mint concurred in estimating the amount, so lost and destroyed, to be not less than \$8,083,513.

As it was evident that Congress intended to provide an aggregate



issue of \$50,000,000 of such coin and currency in circulation, the Secretary directed the further issue of silver coin equal in amount to the currency estimated to have been lost and destroyed.

It is submitted that the limitation upon the amount of such fractional coin to be issued in exchange for United States notes should be repealed. This coin is readily taken, is in great favor with the people, its issue is profitable to the Government, and experience has shown that there is no difficulty in maintaining it at par with United States notes. The estimated amount of such coin in circulation in the United States in 1860, at par with gold, was \$43,000,000. Great Britain, with a population of 32,000,000, maintains an inferior fractional coin to the amount of \$92,463,500,\* at par with gold, and other nations maintain a much larger *per-capita* amount. The true limit of such coin is the demand that may be made for its issue, and if only issued in exchange for United States notes there is no danger of an excess being issued.

By the coinage act of 1873 any person may deposit silver bullion at the mint to be coined into trade-dollars of the weight of 420 grains troy, upon the payment of the cost of coinage. This provision was made at a time when such a dollar was worth in the market \$1 02  $\frac{1}{16}$  in gold, and was designed for the use of trade in China, where silver was the only standard. By the joint resolution of July 22 1876, passed when the trade-dollar in market value had fallen greatly below one dollar in gold, it was provided that it should not be thereafter a legal tender, and the Secretary of the Treasury was authorized "to limit the coinage thereof to such an amount as he may deem sufficient to meet the export demand for the same." Under these laws the amount of trade-dollars issued, mainly for exportation, was \$30,710,400. In October last it became apparent that there was no further export demand for trade-dollars, but deposits of silver bullion were made, and such dollars were demanded of the mint for circulation in the United States, that the owner might secure the difference between the value of such bullion in the market and United States notes. At the time, the mints were fully occupied by the issue of fractional and other coins on account of the Government. Therefore, under the authority of the law referred to, the Secretary directed that no further issues of trade-dollars should be made until necessary again to meet an export demand. In case another silver dollar is authorized, the Secretary recommends that the trade-dollar be discontinued.

\*As estimated by Mr. Freemantle, deputy master of the Royal Mint, December, 1875.

The question of the issue of a silver dollar for circulation as money has been much discussed and carefully examined by a commission organized by Congress, which has recommended the coinage of the old silver dollar. With such legislative provision as will maintain its current value at par with gold, its issue is respectfully recommended. A gold coin of the denomination of one dollar is too small for convenient circulation, while such a coin in silver would be convenient for a multitude of daily transactions, and is in a form to satisfy the natural instinct of hoarding.

Of the metals, silver is of most general use for coinage. It is a part of every system of coinage even in countries where gold is the sole legal standard. It best measures the common wants of life, but, from its weight and bulk, is not a convenient medium in the larger exchanges of commerce. Its production is reasonably steady in amount. The relative market value of silver and gold is far more stable than that of any other two commodities—still, it does vary. It is not in the power of human law to prevent the variation. This inherent difficulty has compelled all nations to adopt one or the other as the sole standard of value, or to authorize an alternative standard of either, or to coin both metals at an arbitrary standard, and to maintain one at par with the other by limiting its amount and legal-tender quality, and receiving or redeeming it at par with the other.

It has been the careful study of statesmen for many years to secure a bi-metallic currency not subject to the changes of market value, and so adjusted that both kinds can be kept in circulation together, not alternating with each other. The growing tendency has been to adopt, for coins, the principle of "redeemability" applied to different forms of paper money. By limiting tokens, silver, and paper money to the amount needed for business, and promptly receiving or redeeming all that may at any time be in excess, all these forms of money can be kept in circulation, in large amounts, at par with gold. In this way, tokens of inferior intrinsic value are readily circulated, but do not depreciate below the paper money into which they are convertible. The fractional silver coin now in circulation, though the silver of which it is composed is of less market value than the paper money, passes readily among all classes of people and answers all the purposes for which it was designed. And so the silver dollar, if restored to our coinage, would greatly add to the convenience of the people. But this coin should be subject to the same rule, as to issue and convertibility, as other forms of money. If the market value of the silver in it were less than that of gold coin of the same denomination, and it were issued

in unlimited quantities, and made a legal tender for all debts, it would demonetize gold and depreciate our paper money.

The importance of gold as the standard of value is conceded by all. Since 1834, it has been practically the sole coin standard of the United States, and since 1813, has been the sole standard of Great Britain. Germany has recently adopted the same standard. France and other Latin nations have suspended the coinage of silver, and, it is supposed, will gradually either adopt the sole standard of gold or provide for the convertibility of silver coin, on the demand of the holder, into gold coin.

In the United States, several experiments have been made with the view of retaining both gold and silver in circulation. The Second Congress undertook to establish the ratio of fifteen of silver to one of gold, with free coinage of both metals. By this ratio gold was undervalued, as one ounce of gold was worth more in the markets of the world than fifteen ounces of silver, and gold, therefore, was exported. To correct this, in 1837 the ratio was fixed at sixteen to one, but sixteen ounces of silver were worth in the market more than one ounce of gold, so that silver was demonetized.

These difficulties in the adjustment of gold and silver coinage were fully considered by Congress prior to the passage of the act approved February 21, 1853. By that act a new, and it was believed a permanent policy, was adopted to secure the simultaneous circulation of both silver and gold coins in the United States. Silver fractional coins were provided for at a ratio of 14.88 in silver to one in gold, and were only issued in exchange for gold coin. The right of private parties to deposit silver bullion for such coinage was repealed, and these coins were issued from bullion purchased by the treasurer of the mint, and only upon the account and for the profit of the United States. The coin was a legal tender only in payment of debts for all sums not exceeding five dollars. Though the silver in this coin was worth in the market 3.13 cents on the dollar less than gold coin, yet its convenience for use as change, its issue by the Government only in exchange for, and its practical convertibility into, gold coin maintained it in circulation at par with gold coin. If the slight error in the ratio of 1792 prevented gold from entering into circulation for forty-five years, and the slight error in 1837 brought gold into circulation and banished silver until 1853, how much more certainly will an error now of nine per cent. cause gold to be exported and silver to become the sole standard of value? Is it worth while to travel again the round of errors, when experience has demonstrated that both metals can only be maintained in circulation together by adhering to the policy of 1853?

The silver dollar was not mentioned in the act of 1853, but from 1792 until 1874 it was worth more in the market than the gold dollar provided for in the act of 1837. It was not a current coin contemplated as being in circulation at the passage of the act of February 12, 1873. The whole amount of such dollars, issued prior to 1853, was \$2,553,000. Subsequent to 1853, and until it was dropped from our coinage in 1873, the total amount issued was \$5,492,838, or an aggregate of \$8,045,838, and this was almost exclusively for exportation.

By the coinage act, approved February 12, 1873, fractional silver coins were authorized, similar in general character to the coins of 1853, but with a slight increase of silver in them, to make them conform exactly to the French coinage, and the old dollar was replaced by the trade-dollar of 420 grains of standard silver.

Much complaint has been made that this was done with the design of depriving the people of the privilege of paying their debts in a cheaper money than gold, but it is manifest that this is an error. No one then did or could foresee the subsequent fall in the market value of silver. The silver dollar was an unknown coin to the people, and was not in circulation even on the Pacific slope, where coin was in common use. The trade-dollar of 420 grains was substituted for the silver dollar of 412½ grains because it was believed that it was better adapted to supersede the Mexican dollar in the Chinese trade, and experiment proved this to be true. Since the trade-dollar was authorized \$30,710,400 have been issued, or nearly four times the entire issue of old silver dollars since the foundation of the Government. Had not the coinage act of 1873 passed, the United States would now be compelled to suspend the free coinage of silver dollars, as the Latin nations did, or to have silver as the sole coin standard of value.

Since February, 1873, great changes have occurred in the market value of silver. Prior to that time the silver in the old dollar was worth more than a gold dollar, while at present it is worth about 92 cents. If by law any holder of silver bullion might deposit it in the mint and demand a full legal-tender dollar for every 412½ grains of standard silver deposited, the result would be inevitable that as soon as the mints could supply the demand the silver dollar would, by a financial law as fixed and invariable as the law of gravitation, become the only standard of value. All forms of paper money would fall to that standard or below it, and gold would be demonetized and quoted at a premium equal to its value in the markets of the world. For a time the run to deposit bullion at the mint would give to silver an artificial value, of which the holders and producers of silver bullion would have

the sole benefit. The utmost capacity of the mints would be employed for years to supply this demand at the cost of and without profit to the people. The silver dollar would take the place of gold as rapidly as coined, and be used in the payment of customs duties, causing an accumulation of such coins in the Treasury. If used in paying the interest on the public debt, the grave questions already presented would arise with public creditors, seriously affecting the public credit.

It is urged that the free coinage of silver in the United States will restore its market value to that of gold. Market value is fixed by the world, and not by the United States alone, and is affected by the whole mass of silver in the world. As the enormous and continuous demand for silver in Asia has not prevented the fall in silver, it is not likely that the limited demand for silver coin in this country, where paper money is now and will be the chief medium of exchange, will cause any considerable advance in its value. This advance, if any, will be secured by the demand for silver bullion for coin to be issued by and for the United States, as well as if it were issued for the benefit of the holder of the bullion. If the financial condition of our country is so greivous that we must at every hazard have a cheaper dollar, in order to lessen the burden of debts already contracted, it is far better, rather than to adopt the single standard of silver, to boldly reduce the number of gains in the gold dollar, or to abandon and retrace all efforts to make United States notes equal to coin. Either expedient will do greater harm to the public at large than any possible benefit to debtors.

The free coinage of silver will also impair the pledge made of the customs duties, by the act of February, 1862, for the payment of the interest of the public debt. The policy thus far adhered to, of collecting these duties in gold coin, has been the chief cause of upholding and advancing the public credit, and making it possible to lessen the burden of interest by the process of re-funding.

In view of these considerations, the Secretary has felt it to be his duty to earnestly urge upon Congress the serious objections to the free coinage of silver on such conditions as will demonetize gold, greatly disturb all the financial operations of the Government, suddenly revolutionize the basis of our currency, throw upon the Government the increased cost of coinage, arrest the re-funding of the public debt, and impair the public credit, with no apparent advantage to the people at large.

The Secretary believes that all the beneficial results hoped for from a liberal issue of silver coin can be secured by issuing this coin, in pursuance of the general policy of the act of 1853, in exchange for United States notes, coined from bullion purchased in the open market

by the United States, and maintaining it by redemption, or otherwise, at par with gold coin. It could be made a legal tender for such sums and on such contracts as would secure to it the most general circulation. It could be easily redeemed in United States notes and gold coin, and only reissued when demanded for public convenience. If the essential quality of redeemability given to United States notes, bank-bills, tokens, fractional coins, and currency maintains them at par, how much easier it would be to maintain the silver dollar, of intrinsic market value, nearly equal to gold, at par with gold coin, by giving to it the like quality of redeemability. To still further secure a fixed relative value of silver and gold, the United States might invite an international convention of commercial nations. Even such a convention, while it might check the fall of silver, could not prevent the operation of that higher law which places the market value of silver above human control. Issued upon the conditions here stated, the Secretary is of opinion that the silver dollar will be a great public advantage, but that if issued without limit, upon the demand of the owners of silver bullion, it will be a great public injury.

#### EXPORTS AND IMPORTS.

The receipts from customs for the year ended June 30, 1876, were \$148,071,984 61, and at the corresponding date of 1877 they were \$130,956,493 07—a decrease of \$17,115,491 54. The receipts for the first quarter of the last fiscal year were \$37,554,728 53, while, for the corresponding period of this year, they were \$36,983,531 56—a decrease of \$571,196 97.

The embarrassments attendant upon the collection of the revenue at the port of New York—alluded to in the report of my immediate predecessor—growing out of the large number of suits brought to recover alleged excess of duties, have not ceased; but a considerable number of such suits have been pressed to trial, with results in favor of the Government in the majority of cases. Owing to the multiplicity of such suits, a considerable delay necessarily occurs before they can be brought to trial; which delay is adverse to the interests both of the Government and the importers. The recommendation of my predecessor, that a special tribunal be created by law for the trial of customs-revenue cases at the port of New York, is renewed.

In compliance with the fourth section of the act approved August 15, 1876, and since the 4th of March last, commissions have been organized, under direction of the President, to investigate generally the manner in which the customs business has been conducted at many of the principal ports. They were also directed to inquire into the manner

in which appointments in the customs service have been heretofore made, and to suggest such changes in existing laws as would more fully meet the necessities of commerce at the present time, and promote economy in the collection of the customs revenue. The action taken by this Department, in pursuance of the recommendation of these commissions, has worked a marked improvement in the conduct of the customs service.

A copy of the sixth report of the commission, appointed to investigate the New York custom-house, is herewith transmitted, and the changes, recommended in existing laws, are commended to the consideration of Congress. Other changes, recommended by the various commissions, will be presented to Congress, in due time, for such action as may be deemed necessary.

Embarrassment has occurred during the past year in the collection of duties on sugar, under schedule G, title 33, of the Revised Statutes. These duties are assessed by the Dutch standard, according to color; and it has been alleged that sugars have been artificially colored in the country of export, to secure their passage at the custom-house at a less rate of duty than would be charged according to the color acquired in the ordinary process of manufacture.

While the truth of such allegation has not been established in any positive manner, notwithstanding the thorough examination which has been made by the officers of this Department, it has been ascertained that the suspected sugars, which pay the lowest rate of duty at the custom-house, were of a higher intrinsic grade in many cases than those paying higher rates of duty. Statistics show that, from some cause, a marked increase has occurred in the importation of sugar subject to the lowest rate of duty, and a corresponding decrease in the importation of unrefined sugars paying the higher rates. This is doubtless due in part to the act of March 3, 1875, (Stat. at Large, vol. 18, page 339,) which imposed an additional duty of 25 per cent. of the duties prescribed in schedule G, and thus increased the discrimination in favor of the lower grades of sugar.

The Dutch standard is an unsatisfactory basis for the assessment of duty, founded as it is on color alone, which bears no definite relation to the value of the sugar. If, however, the Dutch standard is to be retained, it is recommended that the grades be reduced in number, so that there shall be but three rates of duty, one for sugars not above No. 13, one for sugars above 13 and not above 20, and another for all sugars above No. 20, including all refined sugars. Based upon the quantities of the various grades imported during the past two years, the following rates would yield about the same amount of revenue as was collected

during that time: Sugars not above No. 13, per pound,  $2\frac{3}{10}$ ; above No. 13 and not above 20,  $3\frac{1}{10}$ ; above 20, and all refined sugars, 5 cents. This is inclusive of the 25 per cent. additional duty imposed by the act of March 3, 1875.

Extensive undervaluations in the entries of silk goods have occurred during the past year, and the persistent efforts of the officers of the Department at the principal ports to prevent and break up such frauds on the revenue have not been attended with entire success. This is due in part to the practice of shipping goods to agents in the United States on consignment for sale on the manufacturers' account, for which goods, it is claimed, there is consequently no market value abroad. It has been suggested, as a preventive for such evils in the future, that the duty on silks be changed to one per pound, instead of the present *ad-valorem* duty. The subject is commended to the careful consideration of Congress.

For the reasons already stated the aggregate revenue from imports cannot be decreased with due regard to the wants of the Government. A revision of the tariff seems desirable, and the Secretary recommends that a duty of two cents per pound on coffee and ten cents per pound on tea be adopted, which would yield a revenue, based on the average annual consumption of the last five years, of over twelve million dollars. By the adoption of such a measure opportunity will be given for a moderate enlargement of the free list, and for the reduction of some internal taxes. A large number of isolated articles are now included in the dutiable list which yield less than ten thousand dollars a year each, and the cost of collecting the duty on these articles is proportionally greater than on the staple articles. The addition of many such articles to the free list, in the event of the duty being placed on tea and coffee, would be beneficial.

The coin values of the exports and imports of the United States for the last fiscal year, as appears from returns made to and compiled by the Bureau of Statistics, are as follows:

Exports of domestic merchandise .....	\$589,670,224
Exports of foreign merchandise .....	12,804,996
Total .....	602,475,220
Imports .....	451,323,126
Excess of exports over imports .....	151,152,094
For the fiscal year 1876 there was an excess of exports over imports amounting to .....	79,643,481
Showing an excess for the last fiscal year over the preceding year of .....	71,508,613

Exports of specie and bullion.....	\$56,162,237
Imports of specie and bullion.....	40,774,414
Excess of exports over imports.....	15,387,823
Total excess of exports of merchandise and the precious metals over imports.....	\$166,539,917

There was withdrawn from bond for consumption, in excess of that entered for warehouse, during the past fiscal year, merchandise of the value of \$7,629,861. The total exportation of specie and bullion was less than that for the preceding year by \$344,165, while the exports of domestic goods increased in value \$64,087,977. Importations of merchandise decreased to the amount of \$9,418,064, as compared with those of the preceding fiscal year; and of \$81,682,310, as compared with the year ended June 30, 1875. There was an increase in the value of imports of the following articles, which are free of duty: Hides and skins, \$1,927,994; crude India-rubber and gutta-percha, \$1,783,507; raw silk, \$1,368,529. The largest increase in the value of dutiable goods was in brown sugar, chiefly for refining purposes, \$25,484,601.

Owing to the fact that there is no law requiring persons exporting merchandise by land-conveyance to Canada to file manifests containing the quantities and values thereof, the value of our exports of domestic merchandise to the Provinces of Quebec, Ontario, and Manitoba is not fully expressed in the returns made to the statistical bureau. From the detailed statements prepared by the Commissioner of Customs for the Dominion of Canada it appears that the Canadian value of our exports to those Provinces during the last fiscal year amounts to \$13,551,798 in excess of that returned by the customs officers of the United States. Assuming that the Canadian value is identical with the value taken as a basis for returns by the Bureau of Statistics, the value of the total exports of the year, with this addition, amounts to \$615,527,018.

The attention of Congress is called to the defects of law which prevent the collection of accurate returns of our exports to Canada, and the recommendation of my predecessor that remedial legislation may be enacted is renewed.

The effect of the act of June 22, 1874, (Statutes at Large, volume 18, page 186,) entitled an act to amend the customs-revenue laws and to repeal moiety, has not been salutary. The proceeds of fines, penalties, and forfeitures recovered for the violation of customs laws and paid into the Treasury from June 30, 1870, have been as follows:

Year ended June 30, 1871.....	\$952,579 86
Do.....1872.....	674,232 77
Do.....1873.....	1,169,515 38
Do.....1874.....	651,271 76
Do.....1875.....	228,870 23
Do.....1876.....	183,797 86
Do.....1877.....	146,413 21

It is believed that the decrease of receipts from this source has not occurred in consequence of an increased observance of the law in the entries of goods, but rather to the fact that violations of law have not been detected in as great a number of cases as before the passage of that act. The commission which examined the custom-house at San Francisco, makes the following recommendation in regard to a modification of the law:

1st. That from the gross proceeds of any sale of goods seized in the act of being smuggled, there should be paid all legal and other costs of seizure and sale.

2d. That the Government should receive the amount of duty properly chargeable upon the goods so seized in full satisfaction for its claims.

3d. That the remainder be equally divided between the informer and seizing-officer, and where there is no informer, the whole of the remainder, after deducting expenses and duty, shall go to the seizing-officer: Provided, That neither seizing-officer nor informer shall be entitled to receive exceeding five thousand dollars for any one seizure: And provided further, That no officer of the customs in receipt of a salary or fixed compensation exceeding twenty-five hundred dollars per annum, shall be entitled to a *pro rata* of a seizure for acting as informer.

The collector of customs at New York submitted to the commission which examined that custom-house, a table which shows that in 1873 seizures at that port amounted to \$773,310 09, and that in 1877, the total amount was \$120,131 09.

The collector, in submitting that table, remarks that, without any desire to argue in behalf of informers or detective officers, he is yet strongly of the opinion that the above figures represent a loss of many millions to the Government, caused by a comparative safety to those who are undertaking and accomplishing great frauds upon the Government.

It is recommended that such a change be made in existing laws as will offer increased inducements to parties who may be able to secure a knowledge of such frauds to bring the same to the attention of the customs officers. The greatest loss to the revenue from customs

arise, not from smuggling, but from undervaluation of goods subject to an *ad-valorem* duty. It is, therefore, also recommended, for the purpose of securing simplicity and uniformity in the collection of the revenue from customs, that specific duties be adopted as far as practicable.

## ALASKA.

Since the withdrawal of the troops from Alaska last spring, the management of the territory has practically devolved upon the Treasury Department. The only officers who could exercise any authority were the collector of customs at Sitka and his deputies stationed at other points within the territory, the duties of the officers at the seal islands being confined exclusively to the protection of the seal interests. It was feared that the sudden withdrawal of the troops might result in a conflict between the whites and Indians; but thus far little disturbance has occurred. The white population at Sitka is very limited, and the expense of maintaining customs officers there, and at other points within the territory, has aggregated, in the past two years, \$17,418 32, while the receipts from customs have, during the same period, been very much less. It is, therefore, recommended that the port of Sitka be at once closed.

The receipts from the tax on seal-skins taken on the islands of St. Paul and St. George, including the rent paid by the Alaska Commercial Company, have been as follows:

1876 .....	\$317,584 00
1877 .....	291,155 50

The decrease of receipts from that source is consequent upon the fact that a less number of seals were taken the past year than the maximum allowed by law.

## INTERNAL REVENUE.

The following tabular statement exhibits the receipts from the several sources of taxation under the internal-revenue laws, for the fiscal years ended, respectively, June 30, 1876, and June 30, 1877:

*Statement showing the receipts from the several objects of taxation under the internal-revenue laws, for the fiscal years ended June 30, 1876, and June 30, 1877, respectively.*

Sources.	1876.	1877.	Increase.	Decrease.
Spirits.....	\$56,426,265 13	\$57,469,429 72	\$1,043,064 59	
Tobacco.....	39,795,339 91	41,106,546 92	1,311,207 01	
Permen & liquors.....	9,571,320 66	9,450,789 17		\$20,531 49
Banks & at bankers.....	4,006,098 03	3,820,729 33		175,368 70
Penalties, &c.....	409,254 45	419,909 41	10,654 96	
Adhesives & stamps.....	6,518,487 51	6,450,429 15		68,058 36
Back-taxes under repealed laws.....	509,631 09	238,369 35		271,261 74
Total.....	117,237,056 81	118,995,184 25	2,364,986 53	606,829 00

The tabular statement of amounts received includes commissions on sales of stamps paid in kind, which do not appear as cash receipts of the Treasury, and certain sums reported as collected, but not deposited, during their respective fiscal years. Hence there will be an apparent variation between the amounts of collections tabulated, and those shown by the covering-warrants of the Treasury.

The increase in the aggregate receipts from the sources specified, during the past fiscal year, amounts to a little more than one and three-quarter millions of dollars, and is chiefly derived from spirits and tobacco. The increase in the receipts from spirits is due in part to the greater quantity of whiskey withdrawn from warehouse at ninety cents per gallon during the current year than was withdrawn in 1876, and in part to the greater quantity of brandy distilled from fruit the past year. The aggregate quantity of tax-paid spirits withdrawn at seventy cents per gallon under the act of June 6, 1872, and at ninety cents per gallon under the act of March 3, 1875, was nearly the same; whereas the number of gallons withdrawn paying ninety cents was greater by 3,795,369 gallons during 1877 than in 1876.

The quantity of manufactured tobacco on which a tax of twenty-four cents per pound was paid in 1876, was 107,040,234 pounds; in 1877 the quantity amounted to 112,716,534 pounds, the increase being 5,676,300 pounds.

The number of collection districts on July 1, 1876, was one hundred and sixty-five; on June 30, 1877, one hundred and thirty. By consolidation, the number of districts has been further reduced to one hundred and twenty-six. The number of collectors was, on July 1, 1876, one hundred and sixty-five, and is now one hundred and twenty-six.

For further particulars relating to the operations of the bureau, attention is respectfully invited to the report of the Commissioner of Internal Revenue, herewith transmitted.

## ACCOUNTING OFFICES.

The present system of accounting has been the result of many years' experience, and thus far, it is believed, has proven sufficient to protect the Government in all its ordinary and current disbursements.

Your attention is invited to the statements of several officers concerning the crowded condition of the files of their respective offices.

These files include the vouchers upon which the disbursements of the Government in all branches have been made, and the importance of securing them from destruction and providing for them such room as will make them readily accessible can hardly be over-estimated. Such



act on for this purpose as you may deem necessary should be taken as soon as practicable.

## CLAIMS AGAINST THE GOVERNMENT.

The attention of Congress is called to the laws imposing upon this Department the adjudication of a multitude of claims. Its organization is admirably adapted for the investigation and statement of accounts accruing in the ordinary course of current business, but it is not adapted to the investigation of claims long since accrued, and supported in most cases by *ex-parte* affidavits. The Department has no authority to cross-examine witnesses, no agents to send to examine into alleged facts, and no facilities, such as are in common use by courts, to ascertain truth and expose falsehood. It is respectfully suggested that this class of claims, not already acted upon, be transferred from the Treasury Department, and its business of accounting be confined to current accounts, payable from appropriations made within a short period of time.

Most of these claims are paid out of what are classed as "permanent annual appropriations," contained in section 3689, Revised Statutes, which do not come under the annual supervision of Congress. These appropriations, though declared to be annual, have been used for the payment of claims, however old, including nearly every case of fraudulent or exaggerated claims paid by this Department. It is respectfully urged that this important section be carefully revised; that the appropriations contained therein be made annually; and that only such claims as accrue within a brief period be paid by the Department, unless proper evidence in their favor appears upon the public records, as in the case of the principal or interest of the funded debt.

By the act approved June 20, 1874, (18 Stats., 110, sec. 5,) it was provided: "That from and after the first day of July, eighteen hundred and seventy-four, and of each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury," &c.

Under a construction of this act, placed upon it after a full examination by the Department, it was held that most of the appropriations made by this section, and which accrued prior to July 1, 1874, are not within the exceptions stated in the act, and they were accordingly covered into the Treasury, and are not available except for current purposes and for claims accruing within the time fixed by that act. It

seems to be the clear purpose of this act to include permanent annual appropriations within its operation, and to thus include them is a wise public policy.

Among the permanent annual appropriations made in the section referred to, is that to repay to importers the excess of deposits for unascertained duties, or duties or other moneys paid under protest, from which the greater part of the refunds of customs duties are made. These include a class of claims commonly known as the "charges and commissions cases," which arose under the act of March 3, 1851. About fourteen hundred suits were brought by importers against the collector of customs at the port of New York, to recover alleged excessive duties collected by him in obedience to the decision of the Secretary of the Treasury that, to ascertain the dutiable value of imported goods at the port of entry, there should be added to the actual market value of the goods at the port of exportation, a commission of two and one-half per cent., and certain costs and charges. This act was repealed June 30, 1864, so that all these claims accrued prior to that date.

Over two million dollars have been paid on these claims, the items of interest and costs forming a very large proportion of that amount. The remaining cases are still pending in various stages of progress, and, to satisfy these, two million dollars more will probably be required.

Upon full consideration, the Secretary is of the opinion that no money should be appropriated for the payment of these claims until after a thorough investigation has been made into the nature, character, and justice, not only of those still pending, but also of those paid. Full details of these claims, as far as it is possible for the Department to ascertain them, will be submitted to Congress.

Under the same section claims for refund of taxes, illegally imposed under internal-revenue-tax laws, are paid. Claims under these laws are very numerous and varied in character, and some are still pending for refund of taxes wrongfully imposed under statutes which have been repealed and are no longer in force.

In internal-revenue cases, the law now in force in regard to informers' rewards (Section 3463, Revised Statutes) authorizes the Commissioner of Internal Revenue, with the approval of the Secretary, to pay such sums as he may deem necessary for detecting and bringing to trial persons guilty of violating the laws. It is respectfully submitted that all such discretionary powers be more carefully limited by law.

Questions are constantly arising as to the allowance to be made to district attorneys for their compensation. The statutes have been so

often amended and so variously construed that it is almost impossible to determine what allowances should be made.

In the southern district of New York the allowances have been such that in some years the compensation of the district attorney has exceeded \$30,000, while in some meritorious cases there has hardly been sufficient authority for making a fair allowance.

To avoid excessive compensation, the Secretary has limited the aggregate amount of allowances to any district attorney within one year, including salary, to ten thousand dollars; but the better way is to establish by law the salary of each district attorney, and to forbid all allowances.

Under the act of July 4, 1864, and acts amendatory thereof, and Section 300, Appendix to Revised Statutes, claims of loyal citizens, in States not in rebellion, for quartermaster's stores and subsistence supplies received or taken for the use of the Army, are to be reported by the quartermaster general or commissary general, if satisfied that they are just, to the Third Auditor for settlement. The action of the accounting officers of the Treasury Department upon this class of claims is required, by the act of June 16, 1874, to be reported by the Secretary to Congress, at the commencement of each session, for consideration, before payment by appropriation. The number of claims of this character is very large, and the amount allowed thereon and reported in the Digest of Appropriations for 1877 is \$270,357 22.

Other classes of claims under the jurisdiction of the same accounting officers, but not required by statute to be reported for specific appropriation, include those for compensation for horses and equipments lost in the military service, and for use and loss of steamboats and other vessels, railroad engines, &c., under the act of March 3, 1849, amended and construed by the acts of March 3, 1863, and June 22, 1874, and sections 3482 to 3489, Revised Statutes. These claims are numerous and involve a large amount in the aggregate.

By the act of May 18, 1872, section 5, the Secretary of the Treasury was authorized and directed to pay to the lawful owners, or their legal representatives, the net proceeds actually paid into the Treasury of all cotton seized after the 30th day of June, 1865, by agents of the Government unlawfully and in violation of their instructions. The Secretary was invested with sole jurisdiction as to the construction of the act, and the methods by which the facts should be ascertained.

Under certain regulations of the Department, thirteen hundred and thirty-six claims were filed, claiming the proceeds of one hundred and thirty-six thousand bales of cotton, the estimated value of which is \$13,500,000.

These claims have been acted on as follows:

Number of claims rejected .....	1, 189
Number of claims dismissed .....	96
Number of claims allowed .....	49
Number of claims pending .....	2
The amount paid on allowed claims is .....	\$104, 801 77

The act is strictly limited in its scope, and was apparently intended to afford relief in a comparatively small number of cases, not disposed of by the Secretary before the proceeds of captured property were covered into the Treasury under the joint resolution of March 30, 1868, and in which wrongful or erroneous seizures were made by the agents of the Government engaged, after the close of active hostilities, in collecting and securing the many thousand bales of cotton scattered through the Southern States, which had been sold by its former owners to the Confederate States.

The amount of cotton taken was known to be greatly in excess of that which came into the hands of authorized agents of the Government subsequent to June 30, 1865; and, in view of the facts, that almost all of the fifty thousand bales of cotton collected after that date, the proceeds of which reached the Treasury, had been sold to the Confederate States during the war, or was unlawfully acquired by companies formed for the purpose of running the blockade, and that the restrictions of the act whereby the power of the Secretary to grant relief was confined within very narrow limits, the reason for the payment of so small an amount, as contrasted with the vast sum demanded, is apparent.

Upon the summary statement thus made, the Secretary respectfully recommends that all authority or power in this Department to pass upon claims that do not accrue within a brief period before they are presented, and which are not steadily prosecuted by the claimants, be taken away; that no claim once passed upon by the Department shall be reopened, and that the decisions heretofore rendered shall be final.

It is possible that, in acting upon the multitude of claims growing out of a great war, injustice has in some cases been done, and that honest claims have not been paid, while some fraudulent claims have been paid. But greater injustice would be done by reopening claims growing out of the war. It is the best policy to consider all such claims not heretofore paid as closed, unless Congress, by special acts in particular cases, shall extend appropriate relief.

There should be a limitation of time within which a claim should be presented, and a like limitation within which a suit in behalf of the United States should be commenced. Such a limitation is especially



needed as to suits brought by the United States against sureties on official bonds. In some cases, claims against the principal debtor, long delayed by the neglect of the Government, are unjustly pressed against the surety. Nearly all the fraudulent and exaggerated claims that have been presented to this Department are alleged to have accrued long since, and the evidence of the facts that would be a complete defence is lost by time. Such claims are supported by plausible affidavits, and in some cases, by forgery and perjury. A statute of limitations in all cases would be a proper measure, not only as to claims between citizens, but as to claims for or against the Government.

The Secretary recommends this subject to the attention of Congress.

#### BUREAU OF ENGRAVING AND PRINTING.

Of the appropriation of \$800,000 for the payment of labor and expenses in this bureau for the present fiscal year, \$600,000 will remain unexpended at the close of the year. The internal-revenue stamps for cigars, liquors, snuff, and tobacco, printed under contract by the New York bank-note companies last year, will be printed in the bureau the current year, at a reduction in cost to the Government of \$68,841 89. The printing of the backs of legal-tender notes and of the five-dollar national-currency notes, last year done by the Columbian Bank-Note Company, of this city, will also be executed in the bureau, and at a reduction in cost, as compared with the rates paid last year, of \$40,254 30. The act making appropriations for the legislative, executive, and judicial expenses of the Government for the present fiscal year, (19 Statutes at Large, p. 152,) appropriates for dies, paper, and stamps for the internal revenue, \$466,000, the engraving and printing to be done in the Bureau of Engraving and Printing of the Treasury Department, provided the cost does not exceed the prices paid under existing contracts. The contracts referred to were made in 1874 with the American, National, and Continental Bank-Note Companies, and were terminable on ninety days' notice. On the 20th day of June last, the Secretary requested the Chief of the Bureau to make such observations as he desired upon the comparative cost of printing internal-revenue stamps by private companies and by the bureau, and in reply received, on the 23d of June, a statement that the stamps referred to could be done by the bureau for \$227,590, as against \$296,431 89 paid to the bank-note companies last year, all of the printing to be done by plate and surface-printing from steel-plates. Being satisfied that this saving could be effected, and the law preferring that the work be done in the Treasury Department, the Secretary, on the 25th of June, gave the required ninety days' notice, and on the 1st of October

authorized the work to be done in the bureau. The adhesive and proprietary stamps used by the Commissioner of Internal Revenue are still printed by the National Bank-Note Company, under a contract made August 15, 1875, which took effect September 1, 1875, and is still in force. As these classes of stamps have never been executed by the bureau, and may not have been intended to be included by Congress in the provision referred to, no disturbance has been made of the previously existing arrangements.

On the accession of the present Secretary to the Department, all the printing upon the notes, bonds, and securities of the United States and the notes of the national banks was done in the bureau and department except the green backs of the legal-tenders and the black backs of the national-bank fives. These were executed by the Columbian Bank-Note Company of this city under a contract made February 20, 1877, and terminable on ninety days' notice. Inasmuch as the prices named in this contract were fixed in the original contract dated June, 1874, when the cost of labor and material was much higher than now, the Secretary deemed it for the interest of the Government to terminate it, so that the whole subject of engraving and printing by private companies would be within the power of the Government at the meeting of Congress.

The act providing for the expenses of the bureau for the current fiscal year requires that the work shall be performed at the Treasury Department if it can be done as cheaply, as perfectly, and as safely as elsewhere. (19 Statutes at Large, p. 353.) To determine the question of the cost of executing work in the bureau and elsewhere, the Secretary issued an advertisement, September 6, inviting proposals, on the 25th of that month, for printing the green backs on legal-tender notes and the black backs on national-currency notes, for the period of one year from the 1st of October. The estimate of the bureau on both classes of work, being an average of \$8 71 per thousand perfect sheets, as against \$13 per thousand paid the bank-note company last year, and less than the bid of any of the companies, the Secretary deemed it to be his duty, under the law, to bring this work within the bureau, at least for the present. After careful examination the Secretary is satisfied that the work, as done in the bureau, is more perfectly done than that heretofore done in private establishments, even at the high rates paid. Upon the question of safety, the Secretary cannot see how it is possible for the Government to be better protected from fraud or mistake than it now is. But the question of safety being one of public policy, the consideration of which properly belongs to Congress, the Secretary respectfully submits it to that body, with

the remark that, as the Government has been able with absolute safety by its own agents, to make and issue its gold and silver coin, analogy would indicate a similar course as to its paper circulation, and experience shows its practicability.

On the 20th of March last, the Secretary appointed a committee consisting of three experienced officers of the Department, to make a thorough examination of the bureau as then organized and conducted. Upon the report of that committee, there were discharged, April 18 and April 30, five hundred and thirty-eight persons, whose annual pay was about \$390,000. On the first day of May, the bureau was put in charge of new officers, who have re-organized it in every branch, and have transformed it into an admirable workshop, as it was the purpose of the law it should be—where the public work can be done with cheapness, safety, and excellence. All the papers relating to the various transactions referred to are transmitted herewith.

The Secretary respectfully recommends that Congress appropriate a sum sufficient to erect a substantial fire-proof building for the work performed by this bureau, and for such other service of a mechanical nature as may from time to time be required. For considerations which justify this recommendation, and for details, the Secretary refers to the accompanying report of the Chief of the bureau.

## PUBLIC MONIES

In the report of the Treasurer of the United States, herewith submitted, there is set forth a detailed statement of the monetary transactions of the Government during the past year. It will be seen that the coin resources of the Treasury on all accounts from September 30, 1876, to September 30, 1877, had increased from \$67,586,705 95 to \$133,885,072 24, and the currency resources from \$100,437,766 44 to \$110,096,039 01.

Since the issue of silver coin commenced there has been returned to the Treasury for redemption a largely-increased amount of minor coins for which there is no demand. On September 29, 1877, there was on hand of these coins an amount of \$870,140 54, constituting a portion of the currency balance of the Treasury practically unavailable for current use, and occupying the Treasury vaults to an inconvenient extent. The necessary legislation for their proper disposition is recommended.

## SPECIAL AGENTS.

The Secretary calls attention to the accompanying report, showing the transactions in the Division of Special Agents of Customs. Only

twenty agents are now authorized to be employed. Until recently the number was fifty-three, and, in view of the extent and character of the duties devolving upon them, it is recommended that the number be increased to at least thirty.

## COMMERCE AND NAVIGATION.

The Register of the Treasury reports the total tonnage of vessels of the United States to be 4,242,600 tons, a decrease of 36,858 tons from that of the fiscal year ended June 30, 1876.

The actual decrease is believed to be about 13,563 tons, this amount being the excess of the losses over the gains during the last fiscal year, the balance being accounted for by dropping canal-boats, exempt under the act of Congress approved April 18, 1874.

The following table exhibits the total tonnage for the last two years:

	1876.		1877.	
	Vessels.	Tons.	Vessels.	Tons.
Registered, engaged in foreign trade.	3,009	1,592,821	2,988	1,611,193
Enrolled and licensed, engaged in domestic commerce.....	22,925	2,686,637	22,398	2,631,407
Total .....	25,934	4,279,458	25,386	4,242,600

The tonnage of vessels built, as given by the Register, is 176,592 tons, being a decrease from that of the previous year of 26,994 tons, or over 15 per centum.

The number of vessels built is 1,029.

Official numbers have been awarded by the Bureau of Statistics during the fiscal year to 1,291 vessels, whose carrying capacity amounts to 217,541 tons, and since July 1, 1877, to 563 vessels, of the aggregate tonnage of 119,639, as the following statement more fully shows:

*Statement showing the number, class, and tonnage of vessels officially numbered during the fiscal year ended June 30, 1877.*

Class and character of vessels.	Vessels.	Tonnage.
Sailing-vessels.....	710	114,236.33
Steam-vessels .....	372	66,676.76
Unrigged vessels .....	209	37,415.26
Total .....	1,291	218,328.35

*Vessels numbered and registered from July 1 to November 16, 1877.*

Class and character of vessels.	Vessels.	Tonnage.
Sailing-vessels.....	264	66,849.29
Steam-vessels.....	154	34,136.58
Unrigged vessels.....	192	19,494.52
Total.....	610	120,480.39

In this connection, I would call attention to the fact that a large number of vessels, as defined by section 3 of the Revised Statutes, propelled neither by steam nor sails, go to make up the tonnage of enrolled and licensed vessels, while a large class of vessels with no internal appliances for propulsion is exempt from enrolment and license under the act of April 18, 1874. These vessels consist, mainly, of barges and open flats engaged in the transportation of coal and lumber on the large navigable rivers of the country. For many years this class of vessels has been increasing, and the water-transportation of merchandise upon such rivers has been gradually passing from steam-vessels to barges and other craft of temporary structure, which are towed or propelled by steam or sail-vessels. The act of 1874 exempted canal boats and boats employed on the internal waters of States from enrolment, so that a discrimination now practically exists between vessels propelled neither by steam nor sails, as regards their liability to enrolment, dependent simply upon the question whether they are or are not usually employed on the internal waters of a State, in connection with their employment on navigable waters of the United States. The purely temporary character of many of these vessels renders it difficult to apply to them the provisions for enrolment that are applicable to vessels propelled by steam or sails, especially as they are so constructed as to admit neither of a permanent crew nor of a master who remains on board.

The discrimination as regards enrolment is, besides, a gratuitous cause of dissatisfaction among that portion of the mercantile community which makes use of craft not propelled directly by steam or sails. All these vessels should be subjected to a system of license and enrolment different from that now in force, or all should be exempted from enrolment. It is believed that the mercantile community would prefer enrolment, if the fees for the preliminary admeasurement were moderate, and the system of enrolling now in force were less complex. An entire abandonment of enrolment deprives the Government to a large

extent of the means of ascertaining the statistics of the trade carried on in this class of vessels.

The number of entries of American vessels into ports of the United States from foreign ports for the fiscal year ending June 30, 1877, was 10,660; the number of clearances of American vessels, foreign, for the same period was 10,790. The number of entries of foreign vessels into ports of the United States from foreign ports during the same period was 18,379; the number of clearances of foreign vessels, foreign, for the same time was 18,174.

The preponderance of foreign tonnage over domestic, in carrying on the foreign commerce of the country, is certainly not in accordance with the national desire. Such an increase in our shipping as will restore this commerce to American citizens should, as far as possible, without burdening other industries, be encouraged by legislation. The increase of the means and appliances for transportation, whether by shipping or land-carriage, is a tax upon the industries that produce the commodities to be conveyed. Subsidies drawn from the revenue in support of the transit industries are charges upon the productive industries, and can be discreetly granted only in the sure prospect of a large expansion in the market demand for the commodities to be transported by shipping or railroads, or where the vital necessities of the country require free and speedy communication between its different sections.

The high price in our depreciated paper money of the chief materials for ship-building has rendered us unable, since the war, to compete with other nations in this great industry. The demand for iron in building railroads, and the diversion of capital and labor from other industries to that, has, however, at present largely ceased. The appreciation of our currency to nearly the coin standard, the rapid development of the coal and iron industries, and the falling off in the demand for railroads, will tend to direct capital and labor to ship-building. Every encouragement may, at least, be given to the increase of commerce in vessels of American ownership that can be prudently afforded by modifying existing law in those respects in which it is a burden upon such commerce.

#### REVENUE-MARINE SERVICE.

The fleet of vessels employed in this branch of the public service consists of thirty-one steamers and five sailing-vessels. Nearly all of them are specially adapted for cruising in the waters where they are respectively stationed.

The following is a statement of the general services performed by them during the fiscal year ending June 30, 1877:

Number of vessels seized or reported for violation of law	1, 260
Number of vessels boarded and examined	25, 396
Number of miles cruised	196, 036
Number of vessels in distress assisted	204
Number of lives saved	60
Estimated value of property rescued, consisting of vessels and their cargoes imperilled at sea	\$3, 901, 362

In accordance with the provisions of the act of March 3, 1877, the revenue-steamer "Richard Rush" was properly fitted out and dispatched from San Francisco, on the 1st of May last, for the protection of the seal-fisheries and sea-otter hunting-grounds in the vicinity of the seal islands and among the islands of the Alentian archipelago, and has successfully accomplished her mission.

The cadet system for the Revenue Marine, provided for in the act of July 31, 1876, has been entered upon with the promise of great advantage to the service. Seven appointments have been made during the past year, from those applicants exhibiting the highest degree of proficiency, upon examination. These cadets having been assigned to duty on the schooner "J. C. Dobbin" for the purpose of affording them uniform and satisfactory instruction, a cruise was taken for practical training at sea. Upon its completion, the vessel was stationed at New Bedford, Mass., where the young men have entered upon a course of instruction, both theoretical and practical, arranged with a special view to the acquirements requisite for officers of the Revenue Marine.

The revenue steamer authorized to be built for service on the Pacific coast has been completed and placed on duty, with headquarters at the mouth of Columbia river. A new bark, of about 154 tons burden, is under construction, to be stationed, when completed, upon the Atlantic coast, and used as a training-ship for cadets, in conjunction with the performance of her regular work.

The expense of maintaining the Revenue Marine for the fiscal year ended June 30, 1877, is \$841,176 31, the lowest reached since the expenses of this service have been kept separately.

The waters upon the Gulf coast between Mobile bay and Lake Pontchartrain are too shoal to admit of being properly patrolled by any of the vessels now in the service. This is, consequently, a favorite region for illicit traffic, which is greatly facilitated by the proximity of the railway running from Mobile to New Orleans. A small light-draught steam revenue cutter, not exceeding 100 tons burden, properly

manned and stationed in those waters, would, it is believed, afford important protection against smuggling. Such a vessel, it is estimated, can be built for the sum of \$25,000. Recommendation is accordingly made that legislative action be had with a view of meeting this demand.

#### LIFE-SAVING SERVICE.

The report of the operations of this service affords a gratifying exhibit.

During the past year four new life-saving districts, one upon the coast of Florida, and three embracing the line of our coast upon the Lakes, have been organized. Thirty new life-saving and life-boat stations on the Atlantic and Lake coasts have been opened for service, together with the five houses of refuge authorized by law at different points upon the Florida coast. On the Pacific coast three life-boat stations have been completed, and are now receiving their equipments, and another is in process of construction.

The report makes several important recommendations, to which careful consideration is invited. Special attention is called to the recommendation for increasing the compensation of the keepers of the stations, a measure the necessity for which has been strongly impressed upon the Secretary by a personal examination of the service during the past year. The recent resignation of several of the best keepers, owing to the continued insufficiency of the pay, and the fact that other resignations are pending, and that most of these valuable men are retained with difficulty, upon the hope of adequate remuneration, presage serious consequences, which can only be averted by timely action. Under the charge of these officers the record of the service has this year surpassed that of any year preceding, the ratio of lives lost to the number imperilled having been reduced to about two and a half per cent. To allow the service, with this unexcelled record of usefulness, to lapse into incapable hands, would be a grave error, involving serious results to maritime interests and to human life.

The vast area embraced by the operations of the service, the multiplicity and importance of the details involved in its proper conduct, and the worth and gravity of its guardianship of vital concerns, now require that it be placed under an administration defined by law. Little, if any, increase of expense would attend this measure, which would carry with it all the benefits of completed organization essential to its proper management.

A noteworthy incident in the reported improvement of life-saving apparatus during the year is the extension, with an accompanying

diminution in the weight of the gun employed, of the range of the shot-line for establishing the means of safe transit from wrecks, to what is probably its utmost point of utility. This gratifying result narrows the problem of gun or mortar service at wrecks to the simple consideration of further lessening the weight of the ordnance used, with a view of facilitating rapid transportation.

The appalling disaster to the United States steamer *Huron*, on the coast of North Carolina, which has so recently occurred, would seem to demand that provision should be made for the opening of the lifesaving stations in that vicinity at an earlier date than the appropriations have hitherto allowed.

#### LIGHT-HOUSE ESTABLISHMENT.

The light-house establishment is in a satisfactory condition. During the year, nineteen new light-houses, one new light-ship, one hundred and ninety-six river-lights, and one steam fog-signal have been put into operation.

Light-ship No. 41, referred to in the last report of the Secretary of the Treasury, was completed early in the fiscal year, and at once placed on an exposed station. Her fog-signal, which was of a novel design, has given great satisfaction.

Light-ship No. 42, for which appropriation was made by the last Congress, is also nearly completed, and will have a similar fog-signal. She has been built with great care, at a time when material and labor were to be had at low rates, and is expected to be the best light-ship ever built by the Government.

Attention is called to the estimates of the Light-House Board for new light-houses at American Shoal and Rebecca Shoal on the Florida reefs. These lights are essential for the completion of the system for the Florida reefs, and would be aids of the greatest importance to the navigation of the difficult and dangerous waters of that locality.

The suggestion is made that considerable expense in the conduct of the light-house establishment might be saved by vesting the light-house inspectors with authority to make, upon their periodical visits to the stations, the disbursements which are now made by the collectors of customs acting as superintendents of lights. This step would also relieve many of the keepers from the trouble and cost incident to the journeys they are now compelled to make to obtain their salaries, besides preventing the detriment to the service involved in their absence, on such occasions, from their posts of duty.

#### COAST SURVEY.

The report of the Superintendent of the Coast Survey shows that good progress has been made in the general work of triangulation, topography, and hydrography, with commensurate results in the issue of charts for navigation.

In the prosecution of the work some notable facts have been developed. One of the investigations proves that information regarding the approximate velocity and direction of sea-currents, at any hour of the day, may be compiled for the use of navigators, so as to make these currents, which now so often baffle the mariner, available in approaching or leaving the coast.

As of equal importance with a knowledge of the currents and tides along the seaboard, but of even greater interest to the public, the variations of the magnetic needle have been noted in the work of the Coast Survey; and, by elaborate discussion and collation with older observations, it has become possible to predict variations of the compass, as in the case of the tides.

#### THE MARINE-HOSPITAL SERVICE.

The amount received as hospital-dues from seamen during the last fiscal year was \$372,465 70, and the expenditures for the Marine-Hospital Service for the same period were \$368,395 28—leaving a surplus of \$4,070 12.

The number of sick and disabled seamen treated during the year was 15,175. The average cost per patient was \$24 28—the least cost ever attained—a reduction to this amount having been made since 1870, when the average was \$38 41. No deficiency appropriation has been required for this service since 1873.

No provision of law exists for the care and treatment of such destitute American seamen (employed in the fisheries) returned to the United States under section 4577 of the Revised Statutes as may not be entitled to the benefits of the Marine-Hospital Service, and whose condition on arrival requires admission to a hospital. No reasons exist for the abandonment of this class of seamen, when sick, upon their arrival in a port of this country. I would, therefore, recommend that the law be so amended as to authorize the continuation of the relief furnished them out of the fund appropriated for that purpose, until hospital-treatment shall be no longer required.

The appointment of medical officers to the grade of assistant surgeon only, and the promotion of assistant surgeons when vacancies occur in a higher grade, have produced satisfactory results. This sys-

ter is at present carried out under the regulations of the Department; it would seem advisable, however, that it should be regulated by statute.

Such provisions as may be needed for the improved administration of this service will be made the subject of further special communication to Congress.

STEAMBOAT INSPECTION.

During the past year there have been inspected 4,061 vessels, involving an aggregate tonnage of 1,014,912.36 tons, and licenses have been issued to 14,293 officers.

During that period there have been received, on account of fees for inspection of steam-vessels..... \$140,312 56  
On account of officers' licenses..... 121,345 00

Total..... 261,657 56

There have been expended, during the same period, amounts as follows:

For inspectors and clerks..... \$176,692 00  
For travelling and miscellaneous expenses..... 31,077 94

Total..... 207,769 94

Excess of receipts over expenditures..... 53,887 62

To avoid the expense incurred by the annual meeting of the board of supervising inspectors, as required by section 4405, Revised Statutes, it is recommended that authority be given to convene the board at such time and place as the Secretary of the Treasury shall designate.

The Supervising Inspector-General of Steam-Vessels recommends that section 4419, Revised Statutes of the United States, relating to lock-up safety-valves, be repealed, or so amended as to compel uniformity in its application; that authority be conferred upon the Secretary of the Treasury to appoint clerks to supervising inspectors in districts where their services are actually required; also, that a reduction be made in the fees for inspection of vessels of fifty tons and under; and also for licensing officers—to which recommendations your attention is respectfully invited.

PUBLIC BUILDINGS.

Attention is respectfully invited to that portion of the Supervising Architect's report, in which recommendation is made for the construction of buildings for the accommodation of the Bureau of Engraving

and Printing, and for such of the archives and files of the Department as are not required for current use.

While I have to recommend that appropriations be made for the continuation of work upon the public buildings now in progress under the supervision of this Department, in accordance with the estimates submitted therefor, the condition of the revenues is such as to make it unwise, in my judgment, to authorize the construction of new buildings, except in those cases where the demands of the public service seem to make them an absolute necessity.

REPORTS OF OFFICERS.

The reports of heads of bureaus and divisions, and the various tables referred to, are herewith transmitted as a part of this report.

The Secretary takes pleasure in commending to Congress the industry and ability of the heads of bureaus and other officers of this Department, many of whom by long experience in the discharge of difficult duties have made their services of the greatest value to the Government. The manner in which their complicated duties have been performed, the faithful observance of the trust reposed in them in the receipt and disbursement of large sums of money, and the accuracy and skill with which it is accounted for, entitle them to his grateful acknowledgments.

JOHN SHERMAN,  
*Secretary.*

The Honorable  
THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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TABLES ACCOMPANYING THE REPORT.

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TABLE A.—Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1877.

CUSTOMS.		
Quarter ended September 30, 1876	\$37,554,728 53	
Quarter ended December 31, 1876	27,703,128 95	
Quarter ended March 31, 1877	34,000,920 47	
Quarter ended June 30, 1877	31,607,715 12	\$130,956,493 07
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1876	\$952,005 63	
Quarter ended December 31, 1876	233,186 77	
Quarter ended March 31, 1877	212,600 10	
Quarter ended June 30, 1877	258,461 19	976,253 68
INTERNAL REVENUE.		
Quarter ended September 30, 1876	\$32,813,336 37	
Quarter ended December 31, 1876	29,942,881 76	
Quarter ended March 31, 1877	27,446,264 69	
Quarter ended June 30, 1877	36,127,923 01	115,630,407 83
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.		
Quarter ended September 30, 1876	\$3,534,707 87	
Quarter ended December 31, 1876	21,232 40	
Quarter ended March 31, 1877	3,451,871 55	
Quarter ended June 30, 1877	70,739 14	7,078,550 96
REPAYMENT OF INTEREST BY PACIFIC RAILROAD COMPANIES.		
Quarter ended September 30, 1876	\$97,902 59	
Quarter ended December 31, 1876	54,113 62	
Quarter ended March 31, 1877	1,069,566 89	
Quarter ended June 30, 1877	470,395 63	1,661,908 64
CUSTOMS FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1876	\$257,433 62	
Quarter ended December 31, 1876	281,146 19	
Quarter ended March 31, 1877	966,831 57	
Quarter ended June 30, 1877	243,301 46	1,044,712 84
FEES—CONSULAR, LETTERS-PATENT, AND LAND.		
Quarter ended September 30, 1876	\$425,684 75	
Quarter ended December 31, 1876	317,587 08	
Quarter ended March 31, 1877	424,366 42	
Quarter ended June 30, 1877	559,973 72	1,727,611 97
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1876	\$87,416 17	
Quarter ended December 31, 1876	56,143 73	
Quarter ended March 31, 1877	61,409 47	
Quarter ended June 30, 1877	128,986 57	333,954 96
PREMIUM ON SALES OF COIN.		
Quarter ended September 30, 1876	\$119,518 96	
Quarter ended December 31, 1876	61,597 14	
Quarter ended March 31, 1877	39,377 82	
Quarter ended June 30, 1877	29,086 86	249,580 78
PROFITS ON COINAGE.		
Quarter ended September 30, 1876	\$481,954 00	
Quarter ended December 31, 1876	528,143 32	
Quarter ended March 31, 1877	1,625,760 41	
Quarter ended June 30, 1877	643,382 35	3,273,239 08
MISCELLANEOUS SOURCES.		
Quarter ended September 30, 1876	\$1,485,836 00	
Quarter ended December 31, 1876	399,737 29	
Quarter ended March 31, 1877	603,705 89	
Quarter ended June 30, 1877	575,593 63	3,067,782 81
Total ordinary receipts, exclusive of loans	269,000,546 62	
Proceeds of 5 per cent bonds of 1861 (Geneva award)	2,732,736 07	
Bonds canceled, and accrued interest, (Geneva award fund)	9,677,105 89	
Excess of net receipts from loans over redemptions	24,906,324 95	
Total net receipts	306,312,743 53	
Balance in Treasury June 30, 1876	121,807,732 30	
Grand total	428,120,475 83	



## REPORT OF THE SECRETARY OF THE TREASURY.

TABLE B.—Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1877.

CIVIL.		
Congress	\$4,865,193 96	
Executive	6,654,048 51	
Judiciary	3,391,694 41	
Government of Territories	229,922 43	
Subsidaries	353,353 36	
Public land-offices	440,913 41	
Inspection of steam-vessels	307,769 94	
Mint and assay-offices	153,562 32	
Total civil	\$13,734,188 34	
FOREIGN INTERCOURSE.		
Diplomatic salaries	\$362,866 80	
Consular salaries	478,169 69	
Consular agencies of consulates	148,637 71	
Relief and protection of American seamen	62,630 46	
Rescue of American seamen from shipwreck	3,353 39	
American and Mexican Claims Commission	7,350 00	
American and Spanish Claims Commission	7,452 65	
Alabama Claims Commission	55,415 99	
Tribunal of Arbitration at Geneva	13,075 84	
Survey of boundary between United States and British possessions	1,042 64	
Prisoners for American convicts	14,302 77	
Consular agent and miscellaneous	75,900 45	
Total foreign intercourse	1,229,158 79	
MISCELLANEOUS.		
Mint establishment	\$1,172,421 17	
Branch-mint buildings	62,793 21	
Coast Survey	626,168 38	
Light-house establishment	1,412,277 31	
Building and repairs of light-houses	924,734 07	
Refunding excess of deposits for unascertained duties	2,098,805 31	
Revenue-cutter service	841,176 31	
Building revenue-cutters	35,681 68	
Life-saving service	372,057 30	
Customs-houses, court-houses, post-offices, &c.	4,637,416 35	
Furniture, fuel, &c., for public buildings under Treasury Department	428,646 35	
Repairs and preservation of buildings under Treasury Department	227,128 94	
Collection customs-revenue	6,501,037 57	
Debiture and drawbacks under customs laws	3,127,964 69	
Mari-chospital establishment	367,509 97	
Compensation in lieu of salaries	32,392 13	
Assessing and collecting internal revenue	3,536,943 65	
Punishing violations of internal revenue laws	91,638 73	
Internal-revenue stamps, paper, and dies	415,555 64	
Refunding duties erroneously or illegally collected	324,300 04	
Internal-revenue allowances and drawbacks	109,129 92	
Redemption of internal-revenue stamps	16,131 32	
Mari-tenability service	775,000 00	
Debitures of revenue of Post-Office Department	5,728,032 04	
Item of proceeds of captured and abandoned property	5,254 17	
Expenses national loan, salaries	430,027 03	
Expenses refunding national debt	429,740 96	
Expenses national currency	128,654 82	
Suppressing counterfeiting and fraud	111,732 68	
Consular expenses Independent Treasury	55,645 60	
Public buildings and grounds in Washington	292,210 41	
Annual repairs of the Capitol	74,000 00	
Extension and grading of Capitol grounds	153,000 00	
State, War, and Navy Department building	370,300 00	
Columbian Institute for Deaf and Dumb	88,000 00	
Government Hospital for the Insane	136,086 31	
Charitable institutions in Washington	94,664 28	
Metro-politan police	149,754 76	
Support and treatment of transient paupers	14,972 14	
Survey of public lands	268,968 09	
Repayments for lands erroneously sold	30,176 27	
Five per cent. fund, &c., to States	17,283 64	
Expenses of the eighth and ninth censuses	9,920 86	
Pensionaries in Territories	1,498 00	
Payments under relief acts	85,455 48	
Expenses of board of health of District of Columbia	16,070 40	
Refunding proceeds of cotton seized	9,811 30	
Southern Claims Commission	41,800 00	
Issuing of national currency	151,109 15	
Postal	708,640 09	
Expenses of District of Columbia	258,562 44	
Interest on 2 1/2 bonds of District of Columbia	501,649 61	
Expenses for Bureau of Engraving and Printing	966,395 62	
Purchasing and management of Louisville and Portland Canal	46,120 00	

## REPORT OF THE SECRETARY OF THE TREASURY.

TABLE B.—Statement of the net disbursements, (by warrants,) &amp;c.—Continued.

Vaults, safes, and locks for public buildings	\$49,589 88	
Smithsonian Institution	81,561 00	
Indemnity for swamp-lands	30,022 15	
International Exhibition	107,229 75	
Department of Agriculture	119,949 64	
Forest supervisors of elections	170,372 07	
Propagation, &c., of food-fishes	53,597 45	
Collecting mining and other statistics	12,972 15	
Patent Office	140,998 91	
Miscellaneous items	27,097 25	
Rent and occupation of bay and peninsula of Samana	63,000 00	
Geological survey of the Territories	182,000 00	
Deposits by individuals for surveys of public lands	39,082 39	
Manufacture of postal cards	62,300 00	
Commission to regulate transportation of mails	10,000 00	
Defending suits and claims for seizure of contraband and abandoned property	41,664 27	
Total miscellaneous	\$40,530,213 60	
Less excess of repayments	1,328,094 12	
	\$39,202,119 47	
INTERIOR DEPARTMENT.		
Indians	\$5,277,007 92	
Pensioners	27,963,752 27	
Total Interior Department	33,240,759 49	
MILITARY ESTABLISHMENT.		
Pay Department	\$12,702,607 76	
Commissary Department	2,448,872 64	
Quartermaster's Department	11,379,787 58	
Ordnance Department	1,303,687 42	
Medical Department	592,912 38	
Military Academy	60,954 45	
Expenses of recruiting	92,570 45	
Contingencies	27,306 97	
Signal-service	310,207 07	
Bounties to soldiers	262,677 06	
Reimbursing States for raising volunteers	217,722 82	
Claims of loyal citizens for supplies	942,418 32	
Payments under relief acts	245,614 91	
Forts and fortifications	304,415 33	
Improvements of rivers and harbors	4,106,135 54	
Reimbursing Kentucky for expenses in suppressing the rebellion	4,504 40	
Building roads, bridges, &c.	204,433 65	
Washington and Oregon volunteers in 1855 and 1856	9,003 92	
Horses and other property lost in service	47,675 56	
Support of Soldiers' Home	38,286 15	
Miscellaneous	202,650 24	
Support of National Home for Disabled Volunteers	608,733 44	
Claims for quartermaster's and commissary stores	173,100 02	
Total military establishment	37,082,725 90	
NAVAL ESTABLISHMENT.		
Pay and contingencies of the Navy	\$7,093,667 31	
Marine Corps	\$91,274 95	
Navigation	306,934 11	
Ordnance	320,114 28	
Provisions and clothing	1,073,984 02	
Medicine and surgery	80,487 90	
Equipment and recruiting	805,345 75	
Construction and repairs	1,372,351 34	
Steam-engineering	942,223 57	
Yards and docks	1,295,447 99	
Payments under relief acts	78,722 46	
Observations of the transit of Venus	4,350 29	
Miscellaneous	19,064 06	
Total naval establishment	14,998,278 23	
Less excess of repayments	38,342 87	
	14,959,935 36	
INTEREST ON THE PUBLIC DEBT.		
Total net ordinary expenditures	97,124,511 58	
Payment of judgments Court of Alabama Claims	238,600,008 93	
	2,674,465 93	
	241,334,471 46	
Balance in Treasury June 30, 1877	166,726,000 97	
Total	428,120,472 43	

TABLE C.—Statement of the issue and redemption of loans and Treasury notes (by warrants) for the fiscal year ended June 30, 1877.

Character of loans.	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Treasury notes prior to 1846, acts of October 12, 1837, May 21, 1838, March 31, 1840, February 15, 1841, January 31, 1842, August 31, 1842, and March 3, 1843		\$50 00		\$50 00
Treasury notes of 1861, act of March 2, 1861		100 00		100 00
Seventy-thirties of 1861, act of July 17, 1861		200 00		200 00
Old demand notes, acts of July 17, 1861, August 5, 1861, and July 12, 1862		2,955 00		2,955 00
Fifty-twenties of 1862, act of February 25, 1862		449,100 00		449,100 00
Legislander notes, acts of February 25, 1862, July 11, 1862, January 7, 1863, and March 3, 1863	\$72,440,899 00	82,148,851 00		10,007,952 00
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864		14,043,458 05		14,043,458 05
One-year notes of 1863, act of March 3, 1863		5,630 00		5,630 00
Two-year notes of 1863, act of March 3, 1863		3,350 00		3,350 00
Coin certificates, act of March 3, 1863	\$8,141,200 00	45,250,000 00	\$12,891,200 00	
Compound-interest notes, acts of March 3, 1863, and June 30, 1864		32,130 00		32,130 00
Seventy-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865		19,250 00		19,250 00
Fifty-twenties of March, 1864, act of March 3, 1864		6,000 00		6,000 00
Fifty-thirties of June, 1864, act of June 30, 1864		1,644,150 00		1,644,150 00
Fifty-thirties of 1865, act of March 3, 1865		115,464,350 00		115,464,350 00
Consols of 1865, act of March 3, 1865		6,050 00		6,050 00
Consols of 1867, act of March 3, 1865		1,000 00		1,000 00
Fund loan of 1864, acts of July 14, 1864, and January 20, 1871	1,134,650 00	9,553,800 00		8,419,150 00
Fund loan of 1861, acts of July 14, 1864, and January 20, 1871	140,000,000 00		140,000,000 00	
Certificates of deposit, act of June 8, 1872	77,155,000 00	55,035,000 00	22,120,000 00	
Total	347,771,749 00	323,965,434 05	175,011,200 00	150,104,875 05
Excess of issues			175,011,200 00	
Excess of redemptions				150,104,875 05
Net excess of issues, charged to receipts and expenditures			24,906,324 95	

TABLE D.—Statement of the net receipts and disbursements (by warrants) for the quarter ended September 30, 1877.

RECEIPTS.	
Customs	\$36,993,531 56
Sales of public lands	218,791 19
Internal revenue	28,393,342 54
Tax on circulation, deposits, &c., of national banks	3,449,936 84
Repayment of interest by Pacific Railway Companies	236,162 18
Customs fees, fines, penalties, and forfeitures	295,340 32
Consular, letters-patent, homestead and land fees	441,604 35
Proceeds of sales of Government property	65,598 36
Premium on sales of coin	130,432 67
Profits on coinage	427,777 10
Miscellaneous	255,023 67
Total net ordinary receipts	71,537,569 82
Balance in the Treasury June 30, 1877	186,786,000 97
Total	258,323,570 79
DISBURSEMENTS.	
Customs	5,075,824 33
Internal revenue	861,646 07
Diplomatic service	281,213 16
Judiciary	791,098 37
Interior, (civil)	865,257 27
Treasury proper	7,122,265 14
Quarterly salaries	124,061 71
Total civil and miscellaneous	15,221,376 05
Indians	1,658,572 96
Pensions	7,416,753 52
Military establishment	2,072,037 48
Naval establishment	3,893,545 51
Interest on the public debt	40,406,589 96
Total net ordinary disbursements	70,730,905 55
Redemption of the public debt	2,534,025 07
Balance in the Treasury September 30, 1877	185,052,640 17
Total	258,323,570 79

TABLE E.—Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1877, inclusive.

Year.	Amount.
Jan. 1, 1791.....	\$75,463,476 92
1792.....	77,237,924 66
1793.....	80,352,634 04
1794.....	78,427,404 77
1795.....	80,747,267 39
1796.....	83,702,172 07
1797.....	82,064,720 33
1798.....	79,228,529 12
1799.....	78,408,669 77
1800.....	82,976,284 35
1801.....	83,038,059 80
1802.....	80,712,632 25
1803.....	77,054,686 30
1804.....	86,427,120 88
1805.....	82,312,150 50
1806.....	75,723,570 66
1807.....	69,212,308 64
1808.....	65,196,317 97
1809.....	57,023,192 09
1810.....	53,173,317 26
1811.....	45,005,527 76
1812.....	43,309,737 90
1813.....	53,902,227 57
1814.....	81,427,846 34
1815.....	99,833,660 15
1816.....	127,334,933 74
1817.....	132,491,865 16
1818.....	103,466,633 83
1819.....	95,529,648 28
1820.....	91,015,566 15
1821.....	89,987,427 66
1822.....	93,546,576 96
1823.....	90,575,277 26
1824.....	90,289,777 77
1825.....	83,788,432 71
1826.....	81,034,059 99
1827.....	73,927,357 30
1828.....	67,475,943 87
1829.....	58,421,413 67
1830.....	46,555,406 50
1831.....	39,123,191 68
1832.....	34,322,235 18
1833.....	7,061,638 28
1834.....	4,769,062 03
1835.....	37,723 05
1836.....	37,319 05
1837.....	336,957 83
1838.....	3,308,194 07
1839.....	10,434,231 14
1840.....	2,573,343 82
1841.....	3,250,775 54
1842.....	13,529,460 73
1843.....	30,601,226 28
Jul. 1, 1844.....	32,742,922 00
1845.....	23,461,532 50
1846.....	15,625,303 01
1847.....	15,530,262 97
1848.....	36,835,534 77
1849.....	47,044,862 23
1850.....	63,061,258 69
1851.....	63,452,773 55
1852.....	66,394,786 02
1853.....	66,199,341 71
1854.....	59,803,117 70
1855.....	42,242,223 42
1856.....	35,526,956 56
1857.....	31,972,537 90
1858.....	28,629,831 85
1859.....	44,911,891 03
1860.....	54,496,837 88
1861.....	64,842,287 88
1862.....	90,589,573 73
1863.....	524,176,412 13
1864.....	1,119,772,138 63
1865.....	1,815,784,370 57
1866.....	2,080,647,869 74
1867.....	2,772,236,173 69
1868.....	2,678,136,103 87
1869.....	2,611,627,851 19

TABLE E.—Statement of outstanding principal of the public debt, &amp;c.—Continued.

Year.	Amount.
July 1, 1869.....	\$2,568,452,913 94
1870.....	2,440,072,427 81
1871.....	2,333,911,332 32
1872.....	2,253,351,328 78
1873.....	*2,234,462,993 20
1874.....	*2,231,690,466 43
1875.....	*2,232,254,531 95
1876.....	*2,180,395,067 15
1877.....	*2,205,301,392 10

\* In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, amounting to \$31,730,000, in 1873; \$58,760,000, in 1874; \$28,415,000, in 1875; \$32,840,000, in 1876, and \$54,960,000, in 1877, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but, being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

Statement of the principal of the public debt, including accrued interest thereon, less cash in the Treasury, on the 1st day of July of each year, from July 1, 1869, to July 1, 1877, compiled from the published monthly debt-statements of those dates.

Year.	Outstanding principal.	Accrued interest.	Cash in the Treasury.	Debt less cash in the Treasury.
July 1, 1869.....	*\$2,597,722,953 37	\$47,447,310 79	\$156,167,213 58	\$2,489,002,450 58
1870.....	*2,601,675,127 83	50,607,556 52	265,994,041 61	2,386,286,599 74
1871.....	2,553,311,332 32	45,036,766 23	106,217,263 65	2,292,030,834 90
1872.....	2,553,351,328 78	41,705,813 57	103,470,798 49	2,191,486,343 62
1873.....	*2,234,462,993 20	42,336,652 82	129,080,832 45	2,147,718,713 57
1874.....	*2,231,690,466 43	38,939,057 47	147,541,314 74	2,143,088,211 16
1875.....	*2,232,254,531 95	38,647,556 19	142,243,361 82	2,128,658,726 32
1876.....	*2,180,395,067 15	38,514,004 54	119,469,726 70	2,099,439,344 99
1877.....	*2,205,301,392 10	40,882,791 59	156,023,960 73	2,060,158,223 96

\* It will be noticed that there is a difference in the amounts represented by these two statements as to the principal of the debt July 1, 1869, and July 1, 1870. This difference is explained thus: In the principal of the debt July 1, 1869, the monthly debt-statements of those dates the bonds purchased for the sinking-fund and paid for from money in the Treasury were included as a part of the outstanding debt, and were also treated in the cash as a cash item, or asset, for the reason that at that time there was no authority of law for deducting them from the outstanding debt. Congress, by the sixth section of the act of July 14, 1870, directed that these bonds should be canceled and destroyed and deducted from the amount of each class of the outstanding debt to which they respectively belonged, and such deductions were accordingly made on the books of the Department and in the table of the debt in the annual report.

TABLE F.—Statement of the receipts of the United States from March 4, 1789, to June

	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1789	84,399,473 00					\$10,478 10
1790	807,505 75	3,443,070 85	8,808,942 81			9,918 65
1791	788,444 51	4,355,306 56	337,705 70			21,410 88
1792	753,061 00	4,344,065 26	374,089 62			274,089 62
1793	1,151,924 17	5,588,401 26	337,755 36			25,317 97
1794	516,442 61	6,367,987 94	473,299 60			84,236 13
1795	888,983 42	7,519,616 45	575,491 45			399,129 29
1796	1,621,890 04	7,106,061 92	644,357 95			25,192 81
1797	617,451 43	6,610,440 31	779,136 44			86,187 56
1798	2,101,067 77	9,040,932 73	800,396 55			132,712 10
1799	2,023,311 00	10,720,775 93	1,048,031 41			343,689 15
1800	3,255,381 00	14,438,235 74	1,681,208 29			306,565 48
1801	5,039,697 04	10,479,417 01	213,179 69			131,945 29
1802	4,425,811 60	11,088,263 33	30,911 29			487,526 75
1803	4,037,005 26	12,936,487 01	21,747 15			540,193 80
1804	3,999,338 99	11,667,098 17	20,101 45			765,215 73
1805	4,529,123 39	13,845,521 61	7,410 63			35,550 42
1806	9,643,550 07	16,363,530 58	8,190 23			617,939 06
1807	9,941,891 96	7,257,506 62	4,694 29			442,254 33
1808	3,949,050 00	12,410,309 31	1,410 63			406,163 27
1809	2,072,276 57	13,313,222 73	5,211 22			92,911 22
1810	3,992,303 89	9,955,777 57	4,703 04			138,165 17
1811	3,962,217 41	13,224,023 25	7,455 06			835,633 14
1812	5,106,545 15	5,926,723 89	1,666,294 82			3,219,497 36
1813	1,727,244 63	7,282,942 63	4,678,039 07			2,102,673 01
1814	13,106,339 88	36,306,874 88	5,124,708 31			1,717,985 03
1815	32,053,210 19	38,353,386 40	2,678,100 64			1,391,220 00
1816	14,990,465 48	17,176,385 00	953,270 30			264,333 30
1817	1,478,536 74	20,283,008 76	229,593 63			83,650 78
1818	2,073,992 29	15,005,616 15	108,389 53			1,823,971 61
1819	1,198,401 21	13,904,447 15	69,027 63			1,212,966 46
1820	1,081,392 24	17,509,571 94	67,685 71			1,803,394 54
1821	4,537,427 55	18,088,422 44	34,342 17			10,527 10
1822	9,463,928 81	17,878,235 31	34,663 37			6,291 96
1823	1,946,597 13	30,086,713 45	53,771 35			1,216,090 56
1824	5,201,630 43	34,331,331 73	21,593 63			1,383,783 09
1825	6,358,686 18	19,712,383 99	10,865 66			1,055,445 30
1826	6,068,386 10	23,203,523 64	17,454 54			1,018,308 73
1827	5,974,435 41	22,681,965 91	14,502 74			1,517,175 13
1828	5,335,791 79	21,922,391 30	12,160 62			2,320,356 14
1829	6,014,239 75	24,234,431 77	6,993 51			3,410,115 48
1830	4,502,914 35	28,405,325 37	11,620 65			2,623,341 63
1831	2,011,777 73	29,022,364 36	394 12			3,967,662 58
1832	11,702,905 31	16,214,905 15	4,196 09			4,857,600 69
1833	8,892,536 42	19,391,310 39	10,459 48			4,203 33
1834	29,440,802 90	28,940,940 53	2,407 22			24,677,172 89
1835	27,468,708 00	11,160,290 59	5,493 41			7,678,236 52
1836	37,327,372 60	16,158,900 36	2,467 22			7,380,348 65
1837	39,481,190 19	20,137,924 81	2,533 32			7,381,576 40
1838	33,157,503 68	13,490,965 17	1,668 33			2,477,112 28
1839	38,953,103 46	14,457,216 74	3,261 36			1,305,627 42
1840	38,665,111 08	15,167,908 75	495 00			1,335,797 52
1841	30,521,079 44	7,046,435 91	7,003 25			898,151 15
1842	30,116,294 74	26,153,570 94	1,777 34			2,059,939 80
1843	36,742,829 62	37,528,112 70	3,512 12			2,077,622 39
1844	36,194,274 81	31,713,057 87	2,907 36			2,882,650 49
1845	34,861,339 65	33,747,664 66	375 00			2,428,325 30
1846	33,079,276 43	31,079,076 96	375 00			3,328,612 56
1847	44,616,613 63	31,079,076 96	375 00			3,888,939 35
1848	32,827,088 69	30,666,666 92				1,830,294 32
1849	35,871,733 31	49,017,567 92				2,352,305 39
1850	40,158,328 00	47,359,285 54				2,043,239 28
1851	53,538,480 02	34,821,865 52				1,667,061 99
1852	50,261,901 00	64,224,190 27				8,470,794 39
1853	48,261,073 41	33,025,794 31				11,457,049 07
1854	47,777,672 13	64,023,865 54				8,917,644 91
1855	40,040,229 80	63,875,905 05				3,429,446 64
1856	46,402,805 00	41,789,699 69				3,213,715 87
1857	35,113,384 22	49,965,854 36				1,796,057 90
1858	33,193,216 60	53,187,511 87				1,778,527 71
1859	32,079,304 78	39,282,123 64				870,656 54
1860	30,983,857 62	40,965,854 36				1,154,266 24
1861	26,965,330 87	60,050,642 40				1,617,617 17
1862	33,423,046 13	102,216,152 90				388,332 29
1863	34,433,738 44	143,928,390 60				996,153 31

\* For the half-year from Jan-

30, 1877, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Dividends.	Not ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791		\$4,409,951 19				\$4,771,342 55	
1792	\$8,028 00	3,069,960 31			8,361,391 35	8,772,458 77	
1793	34,500 00	4,652,223 14			1,797,272 01	6,436,195 11	
1794	30,472 00	5,421,994 57			4,007,350 29	9,430,875 02	
1795	160,000 00	6,114,531 58	84,800 00		3,386,424 00	9,515,758 58	
1796	160,000 00	8,377,529 65	42,800 00		320,000 00	8,740,329 00	
1797	80,900 00	8,688,750 99			70,000 00	8,758,750 99	
1798	79,920 00	7,900,495 80	78,675 00		2,000,000 00	12,170,170 80	
1799	71,040 00	7,548,813 31			5,000,000 00	12,546,813 31	
1800	71,040 00	10,845,749 19			1,565,229 24	12,413,978 34	
1801	88,800 00	12,935,520 85	10,125 00			14,945,435 95	
1802	30,000 00	14,995,793 80				14,995,793 80	
1803		11,067,097 63				11,064,997 65	
1804		11,826,307 35				11,826,307 35	
1805		13,559,931 07				13,559,931 07	
1806		16,398,019 29				16,398,019 29	
1807		17,069,621 38				17,069,621 38	
1808		7,773,473 13			2,750,000 00	12,154,214 29	
1809		9,384,214 29				14,422,024 04	
1810		14,422,024 05				12,937,000 00	
1811		9,801,132 76				26,154,135 00	
1812		14,340,499 16	300 00			38,727,829 00	
1813		225,000 00		85 79		33,320,671 46	
1814		15,696,916 82		11,541 74	\$82,107 64	57,171,421 8	
1815		47,678,955 66	69,605 16		686 00	8,656,729 43	
1816		33,009,499 16	307,719 41			21,304,936 00	
1817		21,555,171 64	412 62			24,605,665 37	
1818		675,000 00	24,603,374 34	40,000 00		3,000,824 13	
1819		1,000,000 00	17,840,669 55			5,000,284 00	
1820		105,000 00	14,573,379 39			30,242,487 99	
1821		297,500 00	20,292,427 38			30,540,666 29	
1822		350,000 00	20,540,666 26			5,000,000 00	
1823		350,000 00	19,341,212 79			24,341,212 79	
1824		367,500 00	21,840,858 02			26,300,354 81	
1825		402,500 00	23,200,434 31			22,906,363 99	
1826		450,000 00	22,966,363 99			34,703,629 27	
1827		455,000 00	24,762,629 38			34,827,627 38	
1828		490,000 00	24,844,116 51			34,844,116 51	
1829		490,000 00	25,528,898 85			25,528,898 85	
1830		490,000 00	31,867,450 66			31,867,450 66	\$1,859 50
1831		474,985 00	33,948,426 25			33,948,426 25	
1832		214,240 00	31,701,925 55			31,701,925 55	
1833		506,480 00	33,430,087 10			33,440,087 10	
1834		292,674 67	36,886,786 04			30,019,388 60	
1835			34,844,151 04			32,876,276 01	
1836			36,342,749 61			30,609,662 81	
1837			36,342,749 61			30,609,662 81	
1838			36,342,749 61			30,609,662 81	
1839			36,342,749 61			30,609,662 81	
1840			36,342,749 61			30,609,662 81	
1841			36,342,749 61			30,609,662 81	
1842			36,342,749 61			30,609,662 81	
1843			36,342,749 61			30,609,662 81	
1844			36,342,749 61			30,609,662 81	
1845			36,342,749 61			30,609,662 81	
1846			36,342,749 61			30,609,662 81	
1847			36,342,749 61			30,609,662 81	
1848			36,342,749 61			30,609,662 81	
1849			36,342,749 61			30,609,662 81	
1850			36,342,749 61			30,609,662 81	
1851			36,342,749 61			30,609,662 81	
1852			36,342,749 61			30,609,662 81	
1853			36,342,749 61			30,609,662 81	
1854			36,342,749 61			30,609,662 81	
1855			36,342,749 61			30,609,662 81	
1856			36,342,749 61			30,609,662 81	
1857			36,342,749 61			30,609,662 81	
1858			36,342,749 61			30,609,662 81	
1859			36,342,749 61			30,609,662 81	
1860			36,342,749 61			30,609,662 81	
1861			36,342,749 61			30,609,662 81	
1862			36,342,749 61			30,609,662 81	
1863			36,342,749 61			30,609,662 81	
1864			36,342,749 61			30,609,662 81	

TABLE F.—Statement of the receipts of the United States

	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,931,657 89	\$179,046,651 58	\$309,226,813 42	\$1,974,754 12	\$865,031 03	\$29,036,314 23
1867	160,817,099 53	176,417,810 88	206,027,537 43	4,290,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,539 56	191,027,589 41	1,798,445 85	1,348,715 41	17,745,407 59
1869	158,936,022 27	190,042,426 63	152,356,460 86	765,685 61	4,030,344 34	13,907,338 65
1870	183,781,985 76	194,538,374 44	184,899,756 49	229,192 88	3,350,481 76	12,942,118 30
1871	177,094,116 51	206,270,408 05	143,098,153 63	540,355 37	2,388,646 08	22,603,541 21
1872	188,019,132 15	216,370,396 77	130,642,177 72	.....	2,575,714 19	15,106,031 23
1873	134,666,001 85	188,089,522 70	113,729,314 14	315,254 51	2,882,312 38	17,161,270 05
1874	130,293,633 41	163,103,533 69	102,409,284 90	.....	1,852,428 93	32,575,043 32
1875	178,833,329 54	157,167,722 35	110,007,493 88	.....	1,413,940 17	15,431,915 31
1876	172,804,061 32	148,071,984 61	116,700,732 03	93,798 80	1,129,466 95	24,070,662 31
1877	140,909,377 21	130,956,493 07	118,630,407 83	.....	976,233 68	30,437,462 42
.....	.....	3,985,030,633 90	2,323,940,371 53	27,618,725 73	202,543,288 38	355,249,409 43

\*Amounts heretofore credited to the Treasurer as una-  
NOTE.—The ordinary receipts for the year 1876 include

from March 4, 1879, to June 30, 1877, &c.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1866	.....	\$519,949,564 38	.....	\$32,063,055 68	\$712,851,533 05	\$1,370,884,173 11	\$172,094 29
1867	.....	462,846,079 92	.....	27,727,330 35	640,436,910 29	1,131,060,920 56	721,827 93
1868	.....	376,434,453 82	.....	29,203,629 50	625,111,433 30	1,030,749,516 52	.....
1869	.....	357,182,256 09	.....	13,755,491 12	238,678,081 06	609,621,828 27	2,070 13
1870	.....	395,950,833 87	.....	15,295,643 76	285,474,496 00	696,728,973 63	.....
1871	.....	374,431,104 94	.....	8,282,830 95	366,708,523 47	632,092,468 30	43,396 18
1872	.....	364,394,229 01	.....	9,412,637 65	305,047,054 00	679,153,921 56	18,228 35
1873	.....	322,177,673 78	.....	11,560,330 89	214,931,017 00	548,669,221 67	3,047 80
1874	.....	269,941,090 81	.....	3,057,665 22	430,372,533 46	744,251,291 52	12,691 40
1875	.....	284,028,771 41	.....	3,979,479 69	387,971,556 00	675,971,607 10	.....
1876	.....	290,066,524 70	.....	4,029,280 58	397,455,808 00	691,551,673 28	.....
1877	.....	281,000,642 00	.....	405,716 58	346,871,749 00	630,378,167 58	.....
.....	.....	3,730,136 29	29,604,122,565 26	453,224 45	202,436,960 90	188,090,760 84	16,295,135,511 45

valuable, and since recovered and charged to his account.  
\$6,613,836.12, and for 1877 \$12,405,831.96, proceeds of Geneva award bonds.

# 14 REPORT OF THE SECRETARY OF THE TREASURY.

TABLE G.—Statement of the expenditures of the United States from March 4, 1789, to June

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	863,804 03		827,000 00	817,813 88	\$1,083,971 61
1792	1,100,702 09		13,648 85	109,243 15	4,672,664 38
1793	1,130,250 87		37,284 83	80,087 81	1,511,451 01
1794	2,630,097 59		13,042 46	81,309 84	2,350,350 74
1795	2,480,910 13	410,568 03	32,475 88	1,378,920 66	2,947,059 06
1796	1,260,263 84	274,784 04	113,563 98	100,843 31	801,547 58
1797	1,030,402 46	302,631 89	62,396 48	1,256,977 02	1,129,622 62
1798	2,009,522 30	1,361,347 76	16,470 19	1,045,845 33	1,139,524 94
1799	2,466,946 98	2,554,051 84	30,392 19	95,444 03	1,039,391 68
1800	2,560,578 77	3,446,716 20	31 22	64,130 73	1,117,768 45
1801	1,678,944 08	2,111,424 00	9 00	72,833 37	1,114,768 45
1802	1,170,148 25	915,561 87	94,000 00	85,440 39	1,462,929 40
1803	922,055 85	1,215,330 59	60,000 00	62,902 10	1,842,633 76
1804	875,423 93	1,169,323 73	116,500 00	80,002 60	1,911,009 43
1805	712,781 28	1,507,500 00	196,500 00	81,854 59	2,768,568 75
1806	1,234,355 36	1,649,611 44	234,200 00	81,875 53	2,504,137 01
1807	1,385,665 91	1,722,061 47	305,420 00	70,560 00	1,697,207 51
1808	2,900,840 92	1,824,067 80	313,575 00	82,576 04	1,423,265 61
1809	3,343,772 17	1,427,758 80	317,304 84	87,833 54	1,215,003 88
1810	2,394,263 04	1,654,244 39	177,662 00	83,744 16	1,367,291 40
1811	2,032,888 19	1,965,566 39	151,875 00	75,438 88	1,367,291 40
1812	11,817,798 44	1,965,566 35	277,845 00	91,402 10	1,668,088 21
1813	10,052,013 02	1,668,690 10	467,326 28	86,969 91	1,726,435 10
1814	20,350,806 86	3,711,290 60	167,394 86	90,164 36	2,302,019 70
1815	14,794,234 82	2,660,000 25	530,750 00	69,656 06	2,938,270 47
1816	16,012,006 80	3,908,278 30	274,512 16	188,804 15	2,967,711 17
1817	8,004,236 53	3,414,338 49	315,463 71	297,463 71	2,516,906 76
1818	5,622,715 03	2,953,050 09	565,704 27	580,719 90	3,835,279 51
1819	6,506,300 37	3,847,440 42	463,161 39	2,413,939 85	3,067,211 41
1820	2,630,362 31	4,367,000 00	315,750 01	1,298,021 94	2,592,021 94
1821	4,401,391 78	3,719,243 06	472,243 05	124,87 85	2,723,124 54
1822	3,111,961 48	2,224,138 98	575,007 41	1,918,199 40	1,967,906 94
1823	3,006,984 43	2,904,765 83	390,781 82	1,760,558 52	2,022,035 09
1824	3,340,938 85	2,241,581 56	1,490,398 29	1,458,368 81	2,718,544 89
1825	3,630,914 16	3,040,053 85	744,106 44	1,308,410 37	2,734,544 89
1826	3,948,194 37	3,218,962 45	741,447 81	1,556,591 83	2,600,177 79
1827	3,948,977 88	4,263,277 87	750,024 58	976,138 86	2,718,544 89
1828	4,145,544 66	4,918,726 44	705,094 44	850,373 57	3,676,022 64
1829	4,720,991 07	5,308,745 47	576,244 74	1,040,594 47	3,082,234 65
1830	4,767,128 63	3,299,428 63	622,292 47	1,363,297 31	3,375,416 04
1831	4,841,835 55	3,856,183 07	930,738 04	1,170,665 14	3,061,646 10
1832	5,054,014 88	3,956,370 29	1,352,419 75	1,184,432 40	4,571,141 45
1833	6,704,019 10	4,801,536 73	1,062,953 93	4,489,152 40	5,716,245 63
1834	5,696,139 89	3,956,269 49	1,003,953 90	3,364,925 30	4,404,728 95
1835	5,730,156 38	3,864,939 16	1,706,444 48	1,954,711 22	4,222,628 73
1836	5,730,156 38	3,864,939 16	1,706,444 48	1,954,711 22	4,222,628 73
1837	13,082,730 19	6,646,914 31	3,436,036 19	2,672,162 45	5,903,370 27
1838	12,927,234 16	6,111,560 53	5,504,191 34	2,156,057 29	7,160,646 76
1839	12,927,234 16	6,111,560 53	5,504,191 34	2,156,057 29	7,160,646 76
1840	7,095,267 30	6,113,966 29	2,311,704 90	2,963,564 51	5,296,328 96
1841	8,801,610 81	6,001,076 97	2,514,837 12	2,388,434 51	4,900,841 45
1842	6,618,02 02	5,199,453 33	1,578,123 63	3,391,712 00	6,753,612 69
1843	2,908,671 53	7,327,711 31	758,271 00	2,032,008 19	5,454,153 88
1844	5,218,183 66	4,498,199 11	1,256,532 39	2,400,788 11	5,511,760 98
1845	5,218,183 66	4,498,199 11	1,256,532 39	2,400,788 11	5,511,760 98
1846	10,413,370 58	6,455,013 92	1,430,411 39	1,711,069 36	6,885,603 35
1847	35,840,630 33	7,900,835 76	1,410,411 39	2,400,788 11	6,885,603 35
1848	27,688,334 51	9,408,476 02	1,532,296 81	1,227,496 48	5,630,451 25
1849	14,538,473 86	7,796,705 92	1,374,161 53	1,287,867 44	5,630,451 25
1850	8,677,024 58	7,904,734 26	1,663,391 47	1,886,896 02	6,043,763 36
1851	12,161,065 15	8,890,591 38	2,829,891 77	2,284,377 32	7,188,992 97
1852	8,521,306 19	8,890,591 38	2,829,891 77	2,284,377 32	7,188,992 97
1853	10,910,498 49	11,097,759 53	3,880,404 12	1,756,306 30	17,463,008 11
1854	11,722,822 87	10,780,096 32	1,550,390 55	1,232,605 09	16,672,744 68
1855	14,478,075 10	12,567,075 11	1,232,605 09	1,232,605 09	16,672,744 68
1856	16,961,160 51	14,074,814 03	1,644,262 97	1,232,605 09	16,672,744 68
1857	19,150,150 87	14,651,694 61	4,354,818 87	1,410,340 38	28,365,016 42
1858	4,075,183 45	14,651,694 61	4,354,818 87	1,410,340 38	28,365,016 42
1859	23,154,720 53	14,651,694 61	4,354,818 87	1,410,340 38	28,365,016 42
1860	16,472,262 72	11,514,640 83	2,901,121 54	1,000,802 32	27,977,978 30
1861	53,001,500 72	13,347,552 52	2,885,481 17	1,000,802 32	27,977,978 30
1862	369,173,862 59	45,640,153 09	2,885,481 17	1,000,802 32	27,977,978 30
1863	604,314,412 81	63,261,235 31	3,152,032 70	1,078,513 36	23,198,342 37
1864	690,391,046 66	85,704,963 74	2,629,957 97	4,985,473 90	27,977,978 30

\* For the half-year from June

# REPORT OF THE SECRETARY OF THE TREASURY.

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30, 1857, by calendar years to 1843 and by calendar years (ended June 30) from that time.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in the Treasury at the end of the year.
1791	\$1,919,589 52		\$1,177,863 03	\$699,964 23	\$3,797,456 78	\$973,905 75
1792	5,896,258 47		2,373,611 28	8,962,920 25	783,644 51	783,644 51
1793	1,740,070 73		2,631,047 59	2,630,097 59	4,278,027 67	1,131,944 69
1794	2,542,923 04		2,743,771 13	9,041,593 17	1,151,974 14	1,151,974 14
1795	4,362,541 72		2,847,059 06	2,841,639 37	10,052,213 02	516,442 61
1796	2,551,303 15		3,220,347 08	2,577,196 01	8,307,746 24	8,307,746 24
1797	2,636,117 92		3,172,550 15	2,617,550 15	8,426,218 22	1,021,899 97
1798	4,651,710 42		2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	6,480,166 72		2,631,611 41	1,706,578 81	11,022,386 97	2,611,887 77
1800	7,411,369 97		3,402,001 04	1,138,363 11	12,953,734 12	2,623,311 90
1801	4,931,602 90		4,411,836 06	2,879,776 98	12,223,215 94	3,265,391 09
1802	3,737,079 91		4,220,172 16	3,394,335 24	13,370,487 31	3,099,603 65
1803	4,008,824 83		3,369,578 48	3,306,697 07	11,685,100 37	4,885,811 00
1804	4,452,854 91		4,185,048 74	3,977,296 07	12,615,113 72	4,937,005 26
1805	6,357,234 62		2,657,114 82	4,583,960 63	13,598,309 47	3,996,388 99
1806	6,080,209 36		3,368,966 36	5,572,016 64	15,021,196 36	4,538,116 26
1807	4,964,572 89		2,038,141 62	11,262,292 96	9,643,550 67	9,643,550 67
1808	6,264,838 55		2,557,074 23	7,701,298 96	16,762,702 40	9,941,699 09
1809	7,414,672 14		2,866,074 30	3,586,479 26	13,867,226 30	2,485,056 78
1810	5,311,082 26		3,163,671 00	4,855,241 18	13,309,994 49	4,674,276 57
1811	5,369,004 66		2,585,435 35	5,414,564 43	13,392,064 66	3,506,305 90
1812	17,829,498 70		2,451,272 57	1,998,349 88	20,279,121 15	2,451,272 57
1813	28,062,362 92		3,599,453 92	3,308,608 29	33,028,230 32	5,192,542 00
1814	30,127,066 36		4,593,239 04	3,307,304 90	33,028,230 32	1,727,848 88
1815	26,952,571 00		5,990,070 21	6,638,493 11	33,581,134 32	13,106,298 88
1816	32,373,432 56		7,822,823 34	17,049,139 30	46,244,495 51	22,613,519 19
1817	12,452,009 36		2,526,952 53	20,286,753 57	40,877,646 04	14,989,465 48
1818	13,808,673 78		6,309,954 55	15,096,247 50	35,214,875 40	4,758,526 74
1819	16,300,373 44		5,211,730 50	2,492,195 73	24,004,300 67	9,079,082 38
1820	15,151,044 32		3,477,849 96	3,673,094 85	22,302,989 13	1,198,461 21
1821	10,723,479 07		2,424,071 07	3,341,018 93	10,090,572 97	1,651,592 24
1822	9,827,643 51		5,172,788 79	2,670,100 31	17,670,522 61	2,670,100 31
1823	9,784,154 50		4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	13,380,144 71		4,943,535 83	11,624,835 83	31,638,538 47	1,946,307 13
1825	11,490,450 94		4,366,557 27	7,728,587 37	23,585,040 72	3,291,055 00
1826	13,062,316 27		3,975,542 95	5,075,539 24	26,616,764 04	6,356,686 18
1827	12,653,095 65		3,466,071 51	6,517,506 88	23,636,764 04	6,686,246 10
1828	13,296,041 45		3,698,800 80	9,064,637 47	25,459,479 72	9,072,435 15
1829	16,411,210 40		2,542,843 83	9,860,304 77	30,814,359 40	2,755,704 94
1830	12,389,553 33		1,912,574 93	9,443,173 29	24,345,261 55	6,014,389 75
1831	1,373,748 74		13,864,067 90	14,800,629 42	30,038,446 12	4,502,014 45
1832	16,516,388 77		772,561 50	10,767,747 77	24,356,698 06	5,011,777 25
1833	22,713,735 11		303,706 67	1,239,746 51	24,257,188 49	11,702,965 31
1834	12,425,417 25		802,126 98	5,974,418 21	19,101,965 44	4,892,638 32
1835	17,514,950 38		57,063 08	328 38	17,515,241 84	29,483,966 86
1836	30,856,427 00		21,822 91		30,878,249 91	37,327,052 69
1837	37,842,814 21		14,460 46	21,822 91	37,859,107 58	37,859,107 58
1838	33,840,717 50		2,890 46	5,590,723 39	39,455,438 35	36,801,186 94
1839	34,948,748 73		399,833 03	10,718,153 03	46,064,936 15	33,157,303 65
1840	35,980,940 00		1,744,598 08	3,912 05	39,895,438 13	39,895,438 13
1841	33,190,930 11		2,844,977 55	3,315,191 58	37,951,903 23	29,655,111 08
1842	36,186,840 29		773,549 91	8,801,899 09	42,968,670 35	39,241,979 44
1843	36,186,840 29		773,549 91	338,012 64	37,936,165 53	36,186,840 29
1844	31,256,500 58		11,238,425 10	11,238,425 10	53,724,000 78	36,742,629 99
1845	30,650,108 99		1,040,458 18	5,336,349 49	39,400,408 11	36,194,574 81
1846	36,481,459 39	\$121,231 43	4,482,732 37	3,711,100 04	37,692,822 23	37,692,822 23
1847	36,481,459 39		4,482,732 37	3,711,100 04	37,692,822 23	37,692,822 23
1848	39,953,542 78	\$2,865 51	3,565,355 38	13,036,924 12	60,655,143 30	59,148,612 45
1849	37,165,989 00		3,792,395 32	12,804,478 78	56,362,422 74	32,897,088 08
1850	44,754,714 77	\$9,710 62	3,785,395 22	3,656,395 22	52,911,215 81	52,911,215 81
1851	43,390,951 56	\$7,106 62	3,000,997 00	2,122,263 65	46,712,608 43	43,158,635 02
1852	40,478,156 33	\$40,438 64	3,605,932 94	6,412,574 14	50,541,901 91	50,541,901 91
1853	44,754,714 77		2,877,218 08	6,602,065 95	75,243,107 75	48,591,073 13
1854	51,266,197 72	\$7,874 39	3,214,464 99	6,612,574 14	68,164,755 96	47,672,672 13
1855	66,772,827 32	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29
1856	66,141,143 36	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29
1857	66,141,143 36	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29
1858	66,141,143 36	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29
1859	66,141,143 36	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29
1860	66,141,143 36	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29
1861	66,141,143 36	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29
1862	66,141,143 36	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29
1863	66,141,143 36	\$36,372 90	1,953,822 97	3,615,015 35	72,438,038 29	72,438,038 29

TABLE G.—Statement of the expenditures of the United

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1 65	\$1,030,690,400 06	\$122,617,434 07	\$5,059,360 71	\$16,347,621 34	\$42,929,383 10
1 66	283,154,676 06	43,255,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,911 42	119,607,666 01	643,694,554 33
	*3,621,780 07	*77,992 17	*52,286 61	*9,737 87	*715,769 52
1 67	3,573,260,092 35	717,629,808 56	103,492,498 03	119,617,393 88	644,323,323 85
1 68	95,224,415 63	31,034,011 04	4,642,531 77	20,236,551 71	51,110,223 73
1 69	123,246,648 62	25,775,562 72	4,100,682 32	23,792,346 78	53,009,867 67
1 70	76,501,890 61	20,000,737 97	7,042,983 06	28,476,621 78	56,474,061 53
1 71	57,655,675 40	21,780,329 87	3,407,938 15	28,340,202 17	53,257,461 56
1 72	35,799,991 82	19,431,927 21	7,436,997 44	34,443,894 88	60,421,916 23
1 73	35,372,157 40	21,249,869 99	7,061,728 82	38,533,402 76	60,984,757 42
1 74	46,323,138 31	53,526,256 79	7,551,704 88	29,358,426 86	73,328,119 96
1 75	42,313,927 22	30,932,587 42	6,692,462 09	29,038,414 66	85,141,593 61
1 76	41,120,645 98	21,497,636 27	5,384,656 82	29,456,916 22	71,070,792 98
1 77	36,070,288 64	15,963,369 82	5,966,558 17	28,257,305 69	73,599,061 94
	37,082,735 90	14,959,935 36	5,277,007 22	27,963,732 27	58,936,532 53
	4,202,972,307 68	966,780,863 02	171,377,688 77	428,205,659 66	1,341,688,212 20

\* Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The out in the Treasury June 30, 1877, by this statement is \$214,887,645.88, from which should be deducted \$16,678,000.97. The ordinary expenditures for the year 1876 include \$6,641,367.26, and for 1877

States from March 4, 1789, to June 30, 1877—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199 28	\$1,717,900 11	\$77,395,090 30	\$609,616,141 68	\$1,966,433,331 37	\$33,933,637 89
1866	385,954,731 43	58,476 51	135,067,624 91	630,263,240 10	1,130,344,061 95	165,301,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 19	8,037,749,176 38	
	*4,481,566 24		*2,888 48	*100 31	*4,484,555 03	*4,484,555 03
	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1867	202,947,733 57	10,813,349 38	143,781,591 91	735,536,880 11	1,093,079,655 27	196,076,557 09
1868	229,915,088 11	7,900,151 06	140,434,045 71	692,549,655 88	1,069,889,970 74	158,936,082 67
1869	190,496,354 95	1,674,680 03	130,694,242 80	261,912,718 31	584,777,996 11	153,781,985 76
1870	164,431,507 15	15,996,555 60	129,233,498 00	305,254,282 13	702,907,842 88	177,004,116 51
1871	157,653,857 58	9,016,794 74	125,576,565 93	309,563,670 65	691,689,858 90	108,019,122 15
1872	153,201,856 19	6,958,366 76	117,357,339 72	405,007,307 54	682,525,270 21	134,666,001 85
1873	180,488,636 90	5,105,919 98	104,750,688 44	233,689,352 58	524,044,597 91	159,293,673 41
1874	194,112,965 00	1,365,073 55	107,119,815 21	422,065,060 23	734,095,933 99	175,835,339 54
1875	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 32
1876	164,857,813 36	.....	100,243,271 23	446,345,572 80	714,446,357 39	149,909,377 21
1877	144,209,963 28	.....	97,124,511 58	323,965,424 05	665,299,898 91	214,887,645 88
	7,111,024,731 33	65,578,794 67	1,802,094,022 85	7,098,894,450 19	16,077,585,999 04	.....

warrants.

standing warrants are then added, and the statement is by warrants issued from that date. The balance the amount deposited with the States, \$25,101,644.91, leaving the net available balance June 30, 1877, \$2,674,465.93, payments of judgments of the Court of Alabama Claims.

2 F



TABLE 11.—Statement showing the condition of the sinking fund from its institution in May, 1866, to date including June 30, 1877.

Dr.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		Cr.	
July 1 1865	To 1 of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1865.....	\$6,529,219 63	June 30, 1869	By amount of principal purchased, \$8,691,000, including \$1,000 donation, estimated in gold.....	\$7,261,437 30
June 30, 1869	To interest on \$8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account.....	196,590 00		By accrued interest on the amount of purchases in 1869.....	136,392 56
	Balance to new account.....	672,020 23			
		7,267,829 86			7,267,829 86
July 1, 1869	To 1 per cent. on the principal of the public debt on June 30, 1869, \$2,584,532 14.....	25,824,532 14	July 1, 1869	By balance from last year.....	672,020 23
June 30, 1870	To interest on \$8,691,000, amount of redemption in 1869.....	521,460 00	June 30, 1870	By amount of principal purchased, \$8,151,000, estimated in gold.....	25,893,143 57
	To interest on \$25,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account.....	1,254,897 00		By accrued interest on account of purchases in 1870.....	351,003 54
		17,660,879 14		By balance to new account.....	744,711 80
					27,660,879 14
July 1, 1870	To balance from last year.....	744,711 80	June 30, 1871	By amount of principal purchased, \$29,936,250, estimated in gold.....	28,694,017 73
June 30, 1871	To 1 per cent. on the principal of the public debt on June 30, 1870, \$2,480,672,427 31.....	24,806,724 28		By accrued interest on account of purchases in 1871.....	367,789 33
	To interest on redemption of 1869, \$8,691,000.....	1,689,114 00		By balance to new account.....	257,474 32
	To interest on redemption of 1870, \$25,151,900.....	1,254,897 00			
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account.....	1,557,964 50			
		29,319,374 58			29,319,374 58
July 1, 1871	To balance from last year.....	257,474 32	June 30, 1872	By amount of principal purchased, \$32,618,450, estimated in gold.....	32,248,645 22
June 30, 1872	To 1 per cent. on the principal of the public debt on June 30, 1871, \$2,333,211,332 32.....	23,532,113 32		By accrued interest on account of purchases in 1872.....	430,906 38
	To interest on redemption of 1869, \$8,691,000.....	521,460 00			
	To interest on redemption of 1870, \$25,151,900.....	1,254,897 00			
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00			
	To interest on redemption of \$32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account.....	2,659,325 50			
	To balance to new account.....	2,823,891 46			
		32,679,553 60			32,679,553 60
July 1, 1872	To 1 per cent. on the principal of the public debt on June 30, 1872, \$2,333,211,332 32.....	23,532,113 32	July 1, 1872	By balance from last year.....	2,823,891 46
June 30, 1873	To interest on redemption of 1869, \$8,691,000.....	521,460 00	June 30, 1873	By amount of principal purchased, \$25,075,000, estimated in gold.....	28,457,569 83
	To interest on redemption of 1870, \$25,151,900.....	1,254,897 00		By accrued interest on account of purchases in 1873.....	392,385 45
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450.....	1,957,107 00			
	To interest on redemption of \$25,075,000, amount of principal of public debt purchased during fiscal year 1873 on this account.....	1,723,861 50			
	To balance to new account.....	1,451,588 95			
		31,673,839 74			31,673,839 74
July 1, 1873	To 1 per cent. on the principal of the public debt on June 30, 1873, \$2,334,482,903 30.....	23,344,829 53	July 1, 1873	By balance from last year.....	1,451,588 95
June 30, 1874	To interest on redemption of 1869, \$8,691,000.....	521,460 00	June 30, 1874	By amount of principal purchased, \$12,936,450, estimated in gold.....	12,879,850 74
	To interest on redemption of 1870, \$25,151,900.....	1,254,897 00		By accrued interest on account of purchases in 1874.....	222,568 28
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00		By balance.....	16,305,421 96
	To interest on redemption of 1872, \$32,618,450.....	1,957,107 00			
	To interest on redemption of 1873, \$25,075,000.....	1,723,861 50			
	To interest on redemption of \$12,936,450, amount of principal of public debt purchased during fiscal year 1874 on this account.....	833,062 00			
		30,852,447 93			30,852,447 93
July 1, 1874	To 1 per cent. on the principal of the public debt on June 30, 1874, \$2,351,690,468 43.....	22,516,904 68	June 30, 1875	By amount of principal redeemed, estimated in gold.....	25,170,400 00
June 30, 1875	To interest on redemption of 1869, \$8,691,000.....	521,460 00		By accrued interest on account of redemption in 1875.....	5,996,029 62
	To interest on redemption of 1870, \$25,151,900.....	1,254,897 00			
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450.....	1,957,107 00			
	To interest on redemption of 1873, \$25,075,000.....	1,723,861 50			
	To interest on redemption of 1874, \$12,936,450.....	776,067 00			
	To interest on redemption of \$25,170,400, amount of principal of public debt "paid" during fiscal year 1875 on this account.....	541,973 58			
		31,519,501 18			31,519,501 18



TABLE II.—Statement showing the condition of the sinking fund, &amp;c. Continued.

Dr.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		Cr.	
July 1, 1875	To 1 per cent. on the principal of the public debt on June 30, 1875, \$2,232,294,531.95.....	\$22,322,245 32	June 30, 1876	By amount of principal redeemed, estimated in gold.....	\$18,444,050 00
June 30, 1876	To interest on redemption of 1869, \$8,691,000.....	521,460 00		By accrued interest on account of redemption in 1876.....	257,517 91
	To interest on redemption of 1870, \$28,151,900.....	1,629,114 00		By amount of fractional currency redeemed.....	7,062,142 09
	To interest on redemption of 1871, \$29,936,250.....	1,736,175 00		By amount of legal-tenders redeemed.....	3,990,286 00
	To interest on redemption of 1872, \$32,016,450.....	1,957,167 00		By amount of certificates of indebtedness redeemed.....	678,000 00
	To interest on redemption of 1873, \$28,678,000.....	1,720,680 00		By balance.....	1,143,769 82
	To interest on redemption of 1874, \$12,936,450.....	776,087 00			
	To interest on redemption of 1875, \$25,170,400.....	1,510,224 00			
	To interest on redemption of \$32,183,488.05, amount of principal of public debt "paid" during fiscal year 1876 on this account.....	1,291,083 50			
		33,584,775 82			33,584,775 82
July 1, 1876	To 1 per cent. on the principal of the public debt on June 30, 1876, \$2,180,305,067.15.....	21,803,950 67	June 30, 1877	By amount of principal redeemed, estimated in gold.....	447,500 00
June 30, 1877	To interest on redemption of 1869, \$8,691,000.....	521,460 00		By accrued interest on account of redemption in 1877.....	5,770 52
	To interest on redemption of 1870, \$28,151,900.....	1,629,114 00		By amount of fractional currency redeemed.....	14,043,458 05
	To interest on redemption of 1871, \$29,936,250.....	1,736,175 00		By amount of legal-tenders redeemed.....	10,007,952 00
	To interest on redemption of 1872, \$32,016,450.....	1,730,680 00		By balance.....	9,225,146 53
	To interest on redemption of 1873, \$28,678,000.....	776,087 00			
	To interest on redemption of 1874, \$12,936,450.....	1,510,224 00			
	To interest on redemption of 1875, \$25,170,400.....	1,931,009 28			
	To interest on redemption of \$24,498,910.05, amount of principal of public debt "paid" during fiscal year 1877 on this account.....	24,036 25			
		33,729,833 20			33,729,833 20

TABLE I.—Statement showing the purchases of bonds on account of the sinking fund during each fiscal year from its institution in May, 1869, to and including June 30, 1877.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenty-fives of 1862.....	\$1,621,000 00	\$233,892 84	\$1,874,892 84	\$1,349,970 02	\$16,810 00	\$7,384 00	\$8,825 40
Five-twenty-fives of March, 1864.....	70,000 00	11,785 00	81,785 00	57,553 82	700 00	318 63	481 37
Five-twenty-fives of June, 1864.....	1,051,000 00	161,946 45	1,212,946 45	873,905 61	10,510 00	1,470 42	9,039 58
Five-twenty-fives of 1865.....	465,000 00	74,969 00	539,969 00	387,566 28	4,650 00	2,685 54	1,964 46
Consols, 1865.....	401,000 00	72,736 86	473,736 86	367,903 29	13,830 00	429 04	13,400 96
Consols, 1867.....	4,715,000 00	740,308 08	5,455,308 08	3,948,586 11	141,540 00	116,032 35	23,507 65
Consols, 1868.....	305,000 00	49,442 50	354,442 50	256,653 30	9,150 00	8,173 98	976 02
Total.....	8,601,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twenty-fives of 1862.....	3,542,050 00	493,479 42	4,035,529 42	3,203,099 51	160,919 50	45,994 49	114,925 01
Five-twenty-fives of March, 1864.....	85,000 00	15,742 87	100,742 87	75,638 54	5,350 00	1,080 99	4,269 01
Five-twenty-fives of June, 1864.....	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	105,844 00	49,946 00	115,898 00
Five-twenty-fives of 1865.....	2,790,250 00	361,735 43	3,151,985 43	2,696,636 20	103,357 50	37,112 53	66,245 97
Consols, 1865.....	11,322,150 00	1,454,778 37	12,776,928 37	10,681,736 97	495,421 50	145,518 29	349,903 21
Consols, 1867.....	5,882,550 00	861,763 73	6,744,313 73	5,369,810 90	302,734 50	266,111 51	378,602 99
Consols, 1868.....	348,500 00	53,363 95	401,863 95	308,573 16	19,360 00	5,236 73	14,123 27
Total.....	28,151,900 00	3,747,033 68	31,898,933 68	25,893,143 57	1,254,897 00	351,063 54	903,893 46
JUNE 30, 1871.							
Five-twenty-fives of 1862.....	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,657 80	109,317 30
Five-twenty-fives of March, 1864.....	29,500 00	2,277 20	31,777 20	28,590 88	1,240 00	388 35	831 65
Five-twenty-fives of June, 1864.....	3,967,350 00	506,329 63	4,473,679 63	3,947,182 42	201,375 00	51,703 46	149,671 54
Five-twenty-fives of 1865.....	6,728,000 00	874,923 00	7,602,923 00	6,525,231 42	331,933 50	92,230 58	239,703 92
Consols, 1865.....	10,228,300 00	850,949 79	11,079,249 79	9,762,387 78	522,117 00	109,455 28	412,661 72
Consols, 1867.....	6,103,050 00	541,529 41	6,644,579 41	5,690,618 37	351,538 00	76,745 93	274,792 07
Consols, 1868.....	2,400 00	4,784 61	7,184 61	49,797 81	3,060 00	572 13	2,587 87
Total.....	29,990,250 00	2,542,631 20	32,532,881 20	28,694,017 73	1,557,264 50	367,782 53	1,189,481 97

TABLE 1.—Statement showing the purchases of bonds on account of the sinking-fund, &amp;c.—Continued.

Year ended—	Principal re- deemed	Premium paid.	Net cost in cur- rency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of inter- est due at close of fiscal year.
JUNE 30, 1872.							
Five-twentieths of 1862.....	86,417,850 00	\$764,055 21	\$7,181,905 21	\$6,345,391 98	\$427,849 00	\$75,179 43	\$352,669 57
Five-twentieths of March, 1864.....	127,100 00	14,959 03	142,059 03	126,123 46	8,894 00	1,336 70	7,557 30
Five-twentieths of June, 1864.....	3,604,650 00	438,456 16	4,043,306 16	3,573,323 63	246,001 50	57,449 80	188,551 70
Five-twentieths of 1865.....	3,635,300 00	436,838 70	4,072,038 70	3,594,747 85	246,562 00	37,817 37	208,744 63
Consols, 1865.....	11,728,900 00	1,436,969 46	13,225,869 46	11,660,755 89	707,534 00	149,248 21	558,285 79
Consols, 1867.....	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	106,427 92	309,046 08
Consols, 1868.....	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total.....	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,050,325 50	430,908 38	1,628,417 12
JUNE 30, 1873.							
Five-twentieths of 1862.....	7,137,100 00	925,783 87	8,062,883 87	7,069,542 58	431,426 50	101,960 57	329,469 93
Five-twentieths of March, 1864.....	50,000 00	7,372 50	57,372 50	49,789 91	3,580 00	815 70	2,664 30
Five-twentieths of June, 1864.....	3,741,150 00	460,684 37	4,221,834 37	3,715,211 22	223,270 50	42,216 46	181,054 04
Five-twentieths of 1865.....	1,959,850 00	230,638 93	2,210,488 93	1,943,488 93	130,266 50	23,744 47	96,522 03
Consols, 1865.....	10,768,250 00	1,371,187 17	12,139,437 17	10,668,617 09	646,895 00	145,069 34	501,825 66
Consols, 1867.....	4,402,100 00	533,610 89	4,935,710 89	4,373,781 76	264,136 00	69,632 51	194,493 49
Consols, 1868.....	619,550 00	81,983 44	701,533 44	617,140 34	37,173 00	8,948 40	28,224 60
Total.....	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,781 50	392,385 45	1,333,496 05
JUNE 30, 1874.							
Five-twentieths of 1862.....	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	31,743 95	67,775 05
Five-twentieths of June, 1864.....	2,020,550 00	218,457 39	2,239,007 39	2,012,051 32	111,438 50	48,013 46	93,425 04
Five-twentieths of 1865.....	1,347,250 00	155,377 95	1,502,627 95	1,241,571 69	87,307 50	29,348 19	57,959 31
Consols, 1865.....	3,393,650 00	360,964 62	3,754,614 62	3,374,934 42	203,619 00	46,489 33	157,129 67
Consols, 1867.....	4,651,000 00	482,518 18	5,133,518 18	4,620,375 86	243,060 00	55,796 97	187,263 03
Consols, 1868.....	822,300 00	86,465 62	908,765 62	798,926 40	48,138 00	11,014 38	37,123 62
Total.....	12,936,450 00	1,325,073 55	14,331,523 55	12,872,850 74	823,082 00	222,586 28	600,495 72
JUNE 30, 1875.							
Five-twentieths of 1862.....	25,170,400 00	.....	.....	25,170,400 00	541,973 50	353,061 56	188,911 94
JUNE 30, 1876.							
Five-twentieths of 1862.....	5,785,300 00	.....	.....	5,785,300 00	404,964 00	54,745 72	350,218 28
Five-twentieths of June, 1864.....	10,869,600 00	.....	.....	10,869,600 00	760,872 00	171,966 33	588,905 67
Five-twentieths of 1865.....	1,789,250 00	.....	.....	1,789,250 00	125,347 50	39,805 86	94,411 64
Total.....	18,444,050 00	.....	.....	18,444,050 00	1,291,083 50	257,517 91	1,033,565 59
JUNE 30, 1877.							
Five-twentieths of 1862.....	81,200 00	.....	.....	81,200 00	4,352 25	1,181 67	3,170 58
Five-twentieths of June, 1864.....	175,900 00	.....	.....	175,900 00	9,943 50	1,323 60	8,619 90
Five-twentieths of 1865.....	180,350 00	.....	.....	180,350 00	9,519 00	3,141 08	6,377 92
Consols, 1865.....	6,036 00	.....	.....	6,036 00	181 50	108 97	5,854 03
Consols, 1867.....	1,000 00	.....	.....	1,000 00	30 00	21 20	978 80
Total.....	447,500 00	.....	.....	447,500 00	24,026 25	5,776 52	18,249 73
Grand total.....	185,074,000 00	16,665,917 61	157,677,907 61	179,489,607 39	9,474,123 75	2,517,414 73	6,956,769 02

TABLE K.—Statement of the outstanding principal of the public debt of the United States, June 30, 1877.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
Unclaimed dividends upon debt created prior to 1800, and the principal and interest of the outstanding debt created during the war of 1812, and up to 1837. (For detailed information in regard to earlier loans see Finance Report for 1876.)	.....	On demand...	5 and 6 per cent.	.....	.....	.....	\$57,665 00
TREASURY NOTES PRIOR TO 1846.							
The acts of October 12, 1837, (5 Statutes, 201,) May 21, 1838, (5 Statutes, 228,) March 31, 1840, (5 Statutes, 370,) February 15, 1841, (5 Statutes, 411,) January 31, 1842, (5 Statutes, 469,) August 31, 1842, (5 Statutes, 581,) and March 3, 1843, (5 Statutes, 614,) authorized the issue of Treasury notes in various amounts, and with interest at rates named therein, from 1 mill to 6 per centum per annum.	1 and 2 years	1 and 2 years from date.	1 mill to 6 per cent.	Par.....	.....	.....	82,575 35
TREASURY NOTES OF 1846.							
The act of July 22, 1846, (9 Statutes, 39,) authorized the issue of Treasury notes in such sums as the exigencies of the Government might require, the amount outstanding at any one time not to exceed \$10,000,000, to bear interest at not exceeding 6 per cent. per annum, redeemable one year from date. These notes were receivable in payment of all debts due the United States, including customs-duties.	1 .....	One year from date.	1 mill and 5 2-5 per cent.	Par.....	\$10,000,000 00	\$7,687,800 00	6,000 00
MEXICAN INDEMNITY.							
A proviso in the civil and diplomatic appropriation act of August 10, 1846, (9 Statutes, 94,) authorized the payment of the principal and interest of the fourth and fifth installments of the Mexican indemnities due April and July, 1844, by the issue of stock, with interest at 5 per cent., payable in five years.	5 years.....	April and July, 1849.	5 per cent....	Par.....	350,000 00	363,573 92	1,104 91
TREASURY NOTES OF 1847.							
The act of January 28, 1847, (9 Statutes, 115,) authorized the issue of \$23,000,000 Treasury notes, with interest at not exceeding 6 per cent. per annum, or the issue of stock for any portion of the amount, with interest at 6 per cent. per annum. The Treasury notes under this act were redeemable at the expiration of one or two years; and the interest was to cease at the expiration of sixty days' notice. These were receivable in payment of all debts due the United States, including customs-duties.	1 and 2 years	After 60 days' notice.	5 2-5 and 6 per cent.	Par.....	23,000,000 00	26,122,100 00	950 00

## LOAN OF 1847.

The act of January 28, 1847, (9 Statutes, 115,) authorized the issue of \$23,000,000 Treasury notes, with interest at not exceeding 6 per cent. per annum, or the issue of stock for any portion of the amount, with interest at 6 per cent. per annum, reimbursable after December 31, 1857. Section 14 authorized the conversion of Treasury notes under this or any preceding act into like stock, which accounts for the apparent overissue.	20 years ....	January 1, 1868.	6 per cent....	.0195 to .02 per cent. premium.	23,000,000 00	28,207,000 00	1,250 00
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## BOUNTY-LAND SCHIP.

The 9th section of the act of February 11, 1847, (9 Statutes, 125,) authorized the issue of land-warrants to soldiers of the Mexican war, or scrip, at the option of the soldiers, to bear 6 per cent. interest per annum, redeemable at the pleasure of the Government, by notice from the Treasury Department. Interest ceases July 1, 1849.	Indefinite...	July 1, 1849...	6 per cent....	Par.....	Indefinite.....	333,075 00	3,400 00
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## TEXAN INDEMNITY STOCK.

The act of September 9, 1850, (9 Statutes, 447,) authorized the issue of \$10,000,000 stock, with interest at 5 per cent. per annum, to the State of Texas, in satisfaction of all claims against the United States arising out of the annexation of the said State. The stock was to be redeemable at the end of fourteen years.	14 years.....	January 1, 1865.	5 per cent....	Par.....	10,000,000 00	5,000,000 00	21,000 00
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## TREASURY NOTES OF 1857.

The act of December 23, 1857, (11 Statutes, 257,) authorized the issue of \$20,000,000 in Treasury notes, \$5,000,000 with interest at not exceeding 6 per cent. per annum, and the remainder with interest at the lowest rates offered by bidders, but not exceeding 6 per cent. per annum. These notes were redeemable at the expiration of one year, and interest was to cease at the expiration of sixty days' notice after maturity. They were receivable in payment of all debts due the United States, including customs-duties.	1 year.....	60 days' notice.	5 and 5½ per cent.	Par.....	20,000,000 00	20,000,000 00	1,900 00
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## LOAN OF 1858.

The act of June 14, 1858, (11 Statutes, 365,) authorized a loan of \$20,000,000, with interest at not exceeding 5 per cent. per annum, and redeemable any time after January 1, 1874.	15 years ....	January 1, 1874	5 per cent....	.0205 to .0703 premium.	20,000,000 00	20,000,000 00	268,000 00
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## LOAN OF 1860.

The act of June 22, 1860, (12 Statutes, 79,) authorized a loan of \$21,000,000, (to be used in redemption of Treasury notes,) with interest at not exceeding 6 per cent. per annum, redeemable in not less than ten nor more than twenty years.	10 years ....	January 1, 1871	5 per cent....	Par to .0145 premium.	21,000,000 00	7,022,000 00	10,000 00
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TABLE K.—Statement of loans made by the United States, &amp;c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
TREASURY NOTES OF 1860.							
The first section of the act of December 17, 1860, (12 Statutes, 121,) authorized the issue of Treasury notes for an amount not exceeding \$10,000,000 at 6 per cent. per annum interest, redeemable at the expiration of one year from the date of the notes. The fourth section of the same act authorized the issue of such portion of the notes as might be deemed expedient to public creditors who would receive them at such rate of interest as might be offered by the lowest responsible bidders, after due advertisement; no bid to be received for less than 1 per cent. per annum.	1 year .....	1 year after date	6 to 12 per cent.	Par .....	\$10,000,000 00	\$10,010,900 00	.....
LOAN OF FEBRUARY, 1861, (1881a.)							
The act of February 8, 1861, (12 Statutes, 129,) authorized a loan of \$25,000,000, with interest at not exceeding 6 per centum per annum, refundable in not less than ten nor more than twenty years from the date of the act.	10 or 20 yrs..	January 1, 1881	6 per cent...	Par .....	25,000,000 00	18,415,000 00	\$18,415,000 00
TREASURY NOTES OF 1861.							
The act of March 2, 1861, (12 Statutes, 178,) authorized a loan of \$10,000,000, with interest at not exceeding 6 per centum per annum, redeemable on three months' notice after July 1, 1871, and payable July 1, 1881. If proposals for the loan were not satisfactory, authority was given to issue the whole amount in Treasury notes, with interest at not exceeding 6 per centum per annum. The same act gave authority to substitute Treasury notes for the whole or any part of loans authorized at the time of the passage of this act. These notes were to be received in payment of all debts due the United States, including customs duties, and were redeemable at any time within two years from the date of the act.	2 years .....	2 years after date.	6 per cent...	Par .....	{ 22,468,100 00 12,896,350 00 }	{ 35,364,450 00	3,000 00
	60 days ...	60 days after date.					
	OREGON WAR DEBT.						
The act of March 2, 1861, (12 Statutes, 128,) appropriated \$2,500,000 for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities in the years 1855 and 1856. Section 4 of the act authorized the payment of these claims in bonds redeemable in twenty years, with interest at 6 per centum per annum.	20 years .....	July 1, 1881	6 per cent...	Par .....	2,800,000 00	1,090,850 00	945,000 00
LOAN OF JULY AND AUGUST, 1861, (1881a.)							
The act of July 17, 1861, (12 Statutes, 229,) authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7.30 notes issued under the act of July 17, 1861. None of such bonds were to be issued for a sum less than \$500, and the whole amount of them was not to exceed the whole amount of 7.30 notes issued under the above act of July 17. The amount issued in exchange for 7.30s was \$139,321,300.	20 years .....	July 1, 1881	6 per cent...	Par* .....	250,000,000 00	{ 50,000,000 00 139,321,300 00 }	{ 139,321,350 00
OLD DEMAND-NOTES.							
The act of July 17, 1861, (12 Statutes, 229,) authorized the issue of \$50,000,000 Treasury notes, not bearing interest, of a less denomination than fifty dollars and not less than ten dollars, and payable on demand by the assistant treasurers at Philadelphia, New York, or Boston. The act of August 5, 1861, (12 Statutes, 313,) authorized the issue of these notes in denomination of five dollars; it also added the assistant treasurer at Saint Louis, and the designated depository at Cincinnati to the places where these notes were made payable. The act of February 12, 1862, (12 Statutes, 338,) increased the amount of demand notes authorized \$10,000,000.	.....	On demand...	None .....	Par .....	60,000,000 00	60,000,000 00	63,962 50
SEVEN-THIRTIES OF 1861.							
The act of July 17, 1861, (12 Statutes, 259,) authorized a loan of \$250,000,000, part of which was to be in Treasury notes, with interest at 7½ per centum per annum, payable three years after date.	3 years .....	August 19 and October 1, 1864.	7½ per cent	Par .....	140,094,750 00	140,094,750 00	16,850 00
FIVE-TWENTIES OF 1862.							
The act of February 25, 1862, (12 Statutes, 345,) authorized a loan of \$500,000,000 for the purpose of funding the Treasury notes and floating debt of the United States, and the issue of bonds therefor, with interest at 6 per centum per annum. These bonds were redeemable after five and payable twenty years from date. The act of March 3, 1864, (12 Statutes, 13,) authorized an additional issue of \$11,000,000 of bonds to persons who subscribed for the loan on or before January 21, 1864. The act of January 28, 1865, (12 Statutes, 425,) authorized an additional issue of \$4,000,000 of these bonds and their sale in the United States or Europe.	5 or 20 years.	May 1, 1867	6 per cent...	Par .....	515,000,000 00	514,771,600 00	562,450 00

\* \$50,000,000 6 per cent. stock issued at a discount of \$5,338,768.09, being equivalent to 7 per cent.

TABLE K.—Statement of loans made by the United States, &amp;c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<b>LEGAL-TENDER NOTES.</b>							
The act of February 25, 1862, (12 Statutes, 315,) authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be in lieu of demand-notes authorized by the act of July 17, 1861; these notes to be a legal tender. The act of July 11, 1862, (12 Statutes, 332,) authorized an additional issue of \$150,000,000 United States Treasury notes, of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$5,000,000 of a lower denomination than five dollars; these notes to be a legal tender. The act of March 3, 1863, (12 Statutes, 710,) authorized an additional issue of \$150,000,000 United States notes, payable to bearer, of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender. The same act limited the time at which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863, (12 Statutes, 322.)	.....	On demand....	None .....	Par .....	\$450,000,000 00	\$447,300,213 10	\$359,764,332 00
<b>TEMPORARY LOAN.</b>							
The act of February 25, 1862, (12 Statutes, 346,) authorized temporary loan deposits of \$25,000,000, for not less than thirty days, with interest at 5 per centum per annum, payable after ten days' notice. The act of March 17, 1862, (12 Statutes, 370,) authorized the increase of temporary loan deposits to \$50,000,000. The act of July 11, 1862, (12 Statutes, 332,) authorized a further increase of temporary loan deposits to \$100,000,000. The act of June 30, 1864, (13 Statutes, 215,) authorized a further increase of temporary loan deposits to not exceeding \$150,000,000, and an increase of the rate of interest to not exceeding 6 per centum per annum, or a decrease of the rate of interest on ten days' notice, as the public interest might require.	Not less than 30 days.	After ten days' notice.	4, 5, and 6 per cent.	Par .....	150,000,000 00	.....	3,000 00
<b>CERTIFICATES OF INDEBTEDNESS.</b>							
The act of March 1, 1862, (12 Statutes, 352,) authorized the issue of certificates of indebtedness to public creditors who might elect to receive them, to bear interest at the rate of 6 per centum per annum, and payable one year from date, or earlier, at the option of the Government. The act of May 17, 1862, (12 Statutes, 370,) authorized the issue of these certificates in payment of disbursing officers' checks. The act of March 3, 1863, (12 Statutes, 710,) made the interest payable in lawful money.	1 year .....	1 year after date.	6 per cent....	Par .....	No limit .....	\$61,753,241 65	5,000 00
<b>FRACTIONAL CURRENCY.</b>							
The act of July 17, 1862, (12 Statutes, 392,) authorized the use of postal and other stamps as currency, and made them receivable in payment of all dues to the United States less than five dollars. The fourth section of the act of March 3, 1863, (12 Statutes, 711,) authorized the issue of fractional notes in lieu of postal and other stamps and postal currency; made them exchangeable in sums not less than three dollars for United States notes, and receivable for postage and revenue stamps, and in payment of dues to the United States, except duties on imports, less than five dollars; and limited the amount to \$50,000,000. The fifth section of the act of June 30, 1864, (13 Statutes, 322,) authorized an issue of \$50,000,000 in fractional currency, and provided that the whole amount of these notes outstanding at any one time should not exceed this sum.	.....	On presentation.	None .....	Par .....	50,000,000 00	49,402,660 27	20,403,137 34
<b>LOAN OF 1863.</b>							
The act of March 3, 1863, (12 Statutes, 709,) authorized a loan of \$900,000,000, and the issue of bonds, with interest at not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864, (13 Statutes, 215,) repeals so much of the preceding act as limits the authority thereunder to the current fiscal year, and also repeals the authority altogether except as relates to \$75,000,000 of bonds already advertised for.	17 years....	July 1, 1881 ..	6 per cent....	Average premium of 4.13.	75,000,000 00	75,000,000 00	75,000,000 00
<b>ONE-YEAR NOTES OF 1863.</b>							
The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	1 year.....	1 year after date.	5 per cent....	Par .....	400,000,000 00	44,520,000 00	55,425 00
<b>TWO-YEAR NOTES OF 1863.</b>							
The act of March 3, 1863, (12 Statutes, 710,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	2 years.....	2 years after date.	5 per cent....	Par .....	400,000,000 00	166,480,000 00	40,300 00
<b>COIN-CERTIFICATES.</b>							
The fifth section of the act of March 3, 1863, (12 Statutes, 711,) authorized the deposit of gold coin and bullion with the Treasurer or any assistant treasurer, in sums not less than \$20, and the issue of certificates therefor in denominations the same as United States notes; also authorized the issue of these certificates in payment of interest on the public debt. It limits the amount of them to not more than 20 per centum of the amount of coin and bullion in the Treasury, and directs their receipt in payment for duties on imports.	.....	On demand....	None .....	Par .....	Indefinite....	53,313,700 00	44,572,600 00

TABLE K.—Statement of loans made by the United States, &amp;c.—Continued.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
COMPOUND-INTEREST NOTES.							
The act of March 3, 1863, (13 Statutes, 709,) authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, in lawful money, payable not more than three years from date, and to be a legal tender for their face value. The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of \$200,000,000 Treasury notes, of any denomination not less than \$10, payable not more than three years from date, or redeemable at any time after three years, with interest at not exceeding $7\frac{1}{2}$ per centum, payable in lawful money at maturity, and made them a legal tender for their face value to the same extent as United States notes; \$177,045,770 of the amount issued was in redemption of 5 per cent. notes.	3 years.....	June 10, 1867, and May 15, 1868.	6 per cent. compound.	Par.....	\$400,000,000 00	\$266,595,440 00	\$296,630 00
TEN-FORTIES OF 1864.							
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of \$200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	10 or 40 years	March 1, 1874..	5 per cent. ..	Par to 7 per c't. prem.	200,000,000 00	196,117,300 00	194,566,300 00
FIVE-TWENTIES OF MARCH, 1864.							
The act of March 3, 1864, (13 Statutes, 13,) authorized the issue of \$200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.	5 or 20 years	Nov. 1, 1869 ...	6 per cent. ..	Par.....	.....	3,892,500 00	.....
FIVE-TWENTIES OF JUNE, 1864.							
The act of June 30, 1864, (13 Statutes, 218,) authorized a loan of \$400,000,000, and the issue therefor of bonds redeemable not less than five nor more than thirty (or forty, if deemed expedient) years from date, with interest at not exceeding 6 per centum per annum, payable semi-annually in coin.	5 or 20 years	Nov. 1, 1869 ...	6 per cent. ..	Par.....	400,000,000 00	125,561,300 00	209,950 00
SEVEN-THIRTIES OF 1864 AND 1865.							
The act of June 30, 1864, (13 Statutes, 218,) authorized the issue of \$200,000,000 Treasury notes, of not less than \$10 each, payable at not more than three years from date, or redeemable at any time after three years, with interest at not exceeding $7\frac{1}{2}$ per centum per annum. The act of March 3, 1865, (13 Statutes, 468,) authorized a loan of \$200,000,000, and the issue therefor of bonds or Treasury notes; the notes to be of denominations of not less than \$50, with interest in lawful money at not more than $7\frac{1}{2}$ per centum per annum.	3 years.....	Aug. 15, 1867 June 15, 1868 July 15, 1868	$7\frac{1}{2}$ per cent	Par.....	800,000,000 00	829,992,500 00	164,550 00

NAVY PENSION-FUND.							
The act of July 1, 1864, (13 Statutes, 414,) authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension-fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868, (15 Statutes, 170,) makes the interest on this fund 3 per centum per annum in lawful money, and confines its use to the payment of naval pensions exclusively.	Indefinite.....	.....	3 per cent. ....	Par.....	Indefinite.....	14,000,000 00	14,000,000 00
FIVE-TWENTIES OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$200,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or $7\frac{1}{2}$ per centum per annum when in currency. In addition to the amount of bonds authorized by this act authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	Nov. 1, 1870....	6 per cent. ....	Par.....	203,327,250 00	203,327,250 00	35,280,750 00
CONSOLS OF 1865.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$200,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not less than five years, interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or $7\frac{1}{2}$ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	July 1, 1870....	6 per cent. ....	Par.....	332,998,950 00	332,998,950 00	802,657,050 00
CONSOLS OF 1867.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$200,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not	5 or 20 years.	July 1, 1872....	6 per cent. ....	Par.....	379,602,350 00	379,617,750 00	310,621,750 00

TABLE K.—Statement of loans made by the United States, &amp;c.—Continued.

	Length of loan.	When redeemable.	Date of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
CONSOLS OF 1867.—Continued.							
less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7½ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.							
CONSOLS OF 1868.							
The act of March 3, 1865, (13 Statutes, 468,) authorized the issue of \$600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from the date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7½ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866, (14 Statutes, 31,) construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	July 1, 1873...	6 per cent...	Par....	\$42,539,350 00	\$42,539,350 00	\$37,473,800 00
THREE-PER-CENT. CERTIFICATES.							
The act of March 3, 1867, (14 Statutes, 558,) authorized the issue of \$20,000,000 in temporary-loan certificates of deposit, with interest at 3 per centum per annum, payable in lawful money, on demand, to be used in redemption of compound-interest notes. The act of July 25, 1868, (15 Statutes, 184,) authorized \$20,000,000 additional of these certificates, for the sole purpose of redeeming compound-interest notes.	Indefinite..	On demand...	3 per cent...	Par....	75,000,000 00	83,150,600 00	5,000 00
CERTIFICATES OF INDEBTEDNESS OF 1870.							
The act of July 8, 1870, (16 Statutes, 197,) authorized the issue of certificates of indebtedness, payable five years after date, with interest at 4 per centum per annum, payable semi-annually, principal and interest, in lawful money, to be hereafter appropriated and provided	5 years.....	Sept. 1, 1875...	4 per cent...	Par....	678,362 41	678,362 41	.....

for by Congress. The certificates were issued, one-third to the State of Maine and two-thirds to the State of Massachusetts, both for the use and benefit of the European and North American Railway Company, and were in full adjustment and payment of any and all claims of said States or railway company for moneys expended (or interest thereon) by the State of Massachusetts on account of the war of 1812-15.

## FIVE-PER-CENT FUNDED LOAN OF 1881.

The act of July 14, 1870, (16 Statutes, 272,) authorizes the issue of \$300,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.	.....	.....	.....	.....	.....	486,043,000 00	.....
The act of January 30, 1871, (16 Statutes, 399,) increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.	.....	.....	.....	.....	.....	500,000 00	.....
The act of December 17, 1873, (18 Statutes, 1,) authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.	.....	.....	.....	.....	.....	813,957,000 00	.....
The act of January 14, 1875, (18 Statutes, 296,) authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, bonds of this loan, to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents, of standard value.	.....	.....	.....	.....	.....	Indefinite..	17,494,150 00
The act of March 3, 1875, (18 Statutes, 468,) directs the Secretary of the Treasury to issue bonds of this loan to James B. Esch or his legal representatives in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.	.....	.....	.....	.....	.....	Indefinite..	500,000 00



TABLE K.—Statement of loans made by the United States, &amp;c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FOUR-AND-ONE-HALF-PER-CENT. FUNDED LOAN OF 1891.							
The act of July 14, 1870, (16 Statutes, 272), authorizes the issue of \$300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. Under the act of June 29, 1871, (16 Statutes, 393), which authorized the increase of ½ per cent. bonds to \$500,000,000, the amount of the 4½ per cent. were reduced to \$290,000,000.						130,000,000 00	
	15 years.	Sept. 1, 1891.	4½ per cent.	Par.	200,000,000 00		140,000,000 00
The act of January 14, 1875, (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, bonds of this loan, for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.						10,000,000 00	
CERTIFICATES OF DEPOSIT.							
The act of June 8, 1872, (17 Statutes, 336) authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.						64,780,000 00	54,960,000 00
	Indefinite.	On demand.	None.	Par.	No limit.		2,295,301,392 10

TABLE L.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies under the acts of July 1, 1862, (12 Statutes, 492), and July 2, 1864, (13 Statutes, 359.)

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid on bonds according statement.	Amount of interest due on per Register's schedule.	Total interest paid to United States.	Repayment of interest by transportation, mails, troops, &c.	Balance due the United States on interest account, including repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest paid to Pacific States from Pacific railway companies.
On January 1, 1876:								
Central Pacific	\$25,885,130 00	\$11,057,097 67	\$776,553 60	\$11,804,254 27	\$1,191,765 86	\$10,612,488 41	\$2,712,527 92	\$13,325,013 33
Kansas Pacific	6,303,000 00	3,103,035 09	189,090 00	3,292,083 09	1,440,664 81	1,852,318 25	453,846 99	2,306,165 24
Union Pacific	27,236,512 00	11,824,324 65	817,055 36	12,701,430 01	3,943,715 65	8,757,704 36	2,170,415 23	10,928,119 59
Central Branch Union Pacific	1,600,000 00	721,808 26	48,000 00	769,808 26	44,408 05	715,400 21	230,955 19	1,006,355 40
Western Pacific	1,970,500 00	722,340 14	59,116 80	781,456 94	9,367 00	772,129 94	163,069 29	935,199 23
Sioux City and Pacific	1,625,320 00	662,703 89	48,449 60	731,553 49	39,005 96	692,547 53	174,873 65	867,421 18
	64,023,512 00	28,262,807 70	1,938,705 36	30,111,513 06	608,921 36	23,472,595 70	5,907,688 87	29,380,274 57
On July 1, 1876:								
Central Pacific	25,885,130 00	11,804,254 27	776,553 60	12,580,804 87	1,231,213 76	11,349,591 11	3,118,076 38	14,467,667 49
Kansas Pacific	6,303,000 00	3,292,083 09	189,090 00	3,482,073 09	1,448,327 39	2,033,745 70	525,021 79	2,558,767 49
Union Pacific	27,236,512 00	12,701,430 01	817,055 36	13,518,515 37	4,070,704 77	9,447,810 60	2,498,152 67	11,946,963 27
Central Branch Union Pacific	1,600,000 00	769,808 26	48,000 00	817,808 26	44,408 05	763,400 21	231,445 84	1,004,846 05
Western Pacific	1,970,500 00	781,456 94	59,116 80	840,613 74	9,367 00	831,246 74	191,125 99	1,022,372 73
Sioux City and Pacific	1,625,320 00	731,553 49	48,449 60	780,003 09	39,470 28	740,532 81	200,893 62	941,426 43
	64,023,512 00	30,111,513 06	1,938,705 36	32,080,218 42	6,852,491 25	25,227,727 17	6,786,716 09	32,014,443 26
On January 1, 1877:								
Central Pacific	25,885,130 00	12,580,804 87	776,553 60	13,357,358 47	1,266,672 12	12,090,686 35	3,544,984 77	15,635,668 12
Kansas Pacific	6,303,000 00	3,482,073 09	189,090 00	3,671,163 09	1,515,718 49	2,155,444 60	549,962 62	2,705,407 22
Union Pacific	27,236,512 00	13,518,515 37	817,055 36	14,335,610 73	4,136,871 52	10,208,739 21	2,853,345 13	13,062,084 34
Central Branch Union Pacific	1,600,000 00	817,808 26	48,000 00	865,808 26	44,408 05	811,400 21	294,291 22	1,105,691 43
Western Pacific	1,970,500 00	840,613 74	59,116 80	899,730 54	9,367 00	890,363 54	237,737 08	1,128,100 62
Sioux City and Pacific	1,625,320 00	780,003 09	48,449 60	828,452 69	39,470 28	788,982 41	220,148 30	1,009,130 71
	64,023,512 00	32,080,218 42	1,938,705 36	34,018,923 78	7,004,507 46	27,014,416 32	7,744,530 12	34,758,946 44

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TABLE M.—Returns, by judgment of the United States Court of Claims, of proceeds of property seized as captured or abandoned, under the act of March 12, 1863, paid from July 1, 1876, to June 30, 1877.

Date.	To whom paid.	Amount.
Sept. 1, 1876	Caroline E. Zacharie, executrix of James W. Zacharie.....	\$4,830 40
Feb. 2, 1877	Fred Gros Claude.....	463 58
	Total .....	5,294 17

TABLE N.—*Judgments of the United States Court of Claims for proceeds of property seized as captured or abandoned, under the act of March 12, 1863, rendered but not paid during the fiscal year ended June 30, 1877.*

Date of judgment.	Name of claimant.	Amount awarded.
Mar. 26, 1877	Catharine J. Gillis, administratrix of Thomas H. Gillis.....	\$14,582 04
Apr. 9, 1877	Willy Woodbridge.....	22,941 39
May 1, 1877	Daniel Henry.....	721 00
May 1, 1877	Stephen H. Chism.....	3,067 00
May 1, 1877	John N. Burcham.....	5,581 94
May 1, 1877	Sarah A. Fleman.....	201 00
May 1, 1877	James R. Nelson.....	3,067 00
May 1, 1877	Elizabeth B. Bright.....	20,351 58
May 1, 1877	Cynthia H. Brown.....	8,888 00
June 4, 1877	Piecke Wehman.....	781 96
June 1, 1877	George W. Ross.....	4,331 88
	Total.....	93,472 93

TABLE O.—Receipts and disbursements of United States assistant treasurers during the fiscal year ended June 30, 1877.

NEW YORK.		\$78,915,715 88
Balance June 30, 1876		
RECEIPTS.		
On account of customs	\$93,788,645 63	
On account of internal revenue	1,933,587 39	
On account of gold-notes	58,141,200 00	
On account of certificates, act June 8, 1872	40,355,000 00	
On account of Post-Office Department	5,373,500 35	
On account of transfers	88,687,314 69	
On account of patent-fees	7,603 85	
On account of disbursing-officers	273,876,268 65	
On account of bullion account, superintendent assay-office, New York	11,128,788 53	
On account of interest in coin	62,021,708 95	
On account of interest in currency	3,240,758 43	
On account of miscellaneous	68,073,137 76	
		706,627,487 23
		785,573,203 11
DISBURSEMENTS.		
On account of Treasury drafts	250,126,301 07	
On account of Post-Office drafts	8,158,630 96	
On account of disbursing accounts	272,881,143 42	
On account of bullion account, superintendent assay-office, New York	11,676,653 57	
On account of interest in coin	62,021,708 95	
On account of interest in currency	3,240,758 43	
On account of certificates of deposit, act June 8, 1872	25,150,000 00	
On account of fractional currency redeemed in silver	1,710,500 00	
On account of fractional currency redeemed in currency	295,500 00	
		644,261,196 40
Balance June 30, 1877		141,312,006 71

## BOSTON.

Balance June 30, 1876..... \$16,464,387 68

## RECEIPTS.

On account of customs.....	\$13,581,136 11
On account of semi-annual duty.....	778,217 35
On account of certificates, act June 8, 1872.....	11,005,000 00
On account of Post-Office Department.....	557,485 80
On account of transfers.....	18,176,571 06
On account of patent-fees.....	11,003 40
On account of disbursing-officers.....	39,431,235 57
On account of silver account.....	1,336,700 00
On account of interest in coin.....	8,248,739 20
On account of interest in currency.....	583,500 72
On account of miscellaneous.....	2,637,491 54
	<u>96,347,681 05</u>

112,811,468 73

## DISBURSEMENTS.

On account of Treasury drafts.....	21,502,047 99
On account of Post-Office drafts.....	493,611 67
On account of disbursing accounts.....	39,429,375 78
On account of silver account.....	1,336,700 00
On account of interest in coin.....	10,026,352 54
On account of interest in currency.....	583,770 72
On account of transfers.....	16,688,442 97
On account of certificates of deposit, act June 8, 1872.....	10,915,000 00
On account of fractional currency and minor coins redeemed.....	939,699 03
	<u>101,915,000 00</u>

Balance June 30, 1877..... 10,896,468 73

## PHILADELPHIA.

Balance June 30, 1876..... \$11,640,652 72

## RECEIPTS.

On account of customs.....	\$6,287,504 84
On account of internal revenue.....	349,068 01
On account of gold-notes.....	1,800,000 00
On account of certificates, act June 8, 1872.....	16,635,000 00
On account of Post-Office Department.....	500,162 82
On account of transfers.....	24,682,456 39
On account of patent-fees.....	6,684 05
On account of disbursing-officers.....	23,143,757 49
On account of interest in coin.....	2,059,623 25
On account of interest in currency.....	157,110 00
On account of miscellaneous.....	3,121,260 10
On account of fractional currency for redemption.....	1,238,557 83
	<u>80,041,185 68</u>

91,681,838 40

## DISBURSEMENTS.

On account of Treasury drafts.....	19,388,267 04
On account of Post-Office drafts.....	646,698 23
On account of disbursing accounts.....	23,044,603 93
On account of interest in coin.....	4,624,262 43
On account of interest in currency.....	157,110 00
On account of transfers.....	18,179,361 31
On account of certificates of deposit, act June 8, 1872.....	10,505,000 00
On account of fractional currency redeemed.....	1,236,394 83
	<u>77,781,697 77</u>

Balance June 30, 1877..... 13,900,140 63

## BALTIMORE.

Balance June 30, 1876..... \$5,044,400 23

## RECEIPTS.

On account of customs.....	\$3,311,211 51
On account of internal revenue.....	498,073 33
On account of subscriptions to 4 per cent. consols.....	7,302 00
On account of certificates, act June 8, 1872.....	4,570,000 00
On account of Post-Office Department.....	342,521 58
On account of transfers.....	7,565,579 78
On account of patent-fees.....	200 00
On account of disbursing-officers.....	2,303,302 39
On account of currency redemption.....	170,847 62
On account of currency withheld in lieu of silver paid.....	465,635 00
On account of interest in coin.....	739,809 50
On account of interest in currency.....	100,470 00
On account of miscellaneous.....	189,007 40
	<u>20,123,960 11</u>

25,168,360 34

## DISBURSEMENTS.

On account of Treasury drafts and transfers.....	4,171,033 73
On account of Post-Office drafts.....	221,314 22
On account of disbursing accounts.....	2,339,550 98
On account of currency redemption.....	189,779 47
On account of silver coin disbursed in lieu of currency.....	405,635 00
On account of interest in coin.....	1,376,331 47
On account of interest in currency.....	102,780 00
On account of transfers.....	7,745,948 70
On account of certificates of deposit, act June 8, 1872.....	4,760,000 00
On account of fractional currency redeemed.....	358,400 00
	<u>21,621,084 57</u>

Balance June 30, 1877..... 3,547,275 77

## CINCINNATI.

Balance June 30, 1876..... \$4,132,250 68

## RECEIPTS.

On account of customs.....	\$341,655 81
On account of internal revenue.....	355,965 57
On account of gold-notes.....	785,000 00
On account of certificates, act June 8, 1872.....	1,550,000 00
On account of Post-Office Department.....	298,023 76
On account of transfers.....	14,605,214 04
On account of patent-fees.....	3,824 00
On account of disbursing-officers.....	2,372,580 15
On account of bullion account, transfer account silver.....	703,215 81
On account of interest in coin.....	1,820,431 61
On account of interest in currency.....	420 00
On account of miscellaneous.....	370,852 18
	<u>22,713,183 53</u>

26,845,434 21

## DISBURSEMENTS.

On account of Treasury drafts.....	3,082,946 42
On account of Post-Office drafts.....	310,455 42
On account of disbursing accounts.....	2,370,835 91
On account of bullion account, transfer account silver.....	740,424 47
On account of interest in coin.....	1,325,351 61
On account of interest in currency.....	570 00
On account of transfers.....	15,162,916 63
On account of certificates of deposit, act June 8, 1872.....	1,400,000 00
On account of fractional currency redeemed.....	336,404 43
	<u>24,729,904 89</u>

Balance June 30, 1877..... 2,115,529 32

## 40) REPORT OF THE SECRETARY OF THE TREASURY.

## CHICAGO.

Balance June 30, 1876..... \$5,402,453 79

## RECEIPTS.

On account of customs.....	\$1,535,659 11
On account of internal revenue.....	10,940,925 41
On account of sale of lands.....	28,262 27
On account of certificates, act June 8, 1872.....	2,190,000 00
On account of Post-Office Department.....	1,090,847 29
On account of transfers.....	14,608,633 67
On account of patent-fees.....	10,361 89
On account of disbursing-officers.....	12,051,336 16
On account of coin sales.....	1,139,758 29
On account of 4 per cent. consols.....	42,080 00
On account of interest in coin.....	148,185 00
On account of interest in currency.....	27,690 00
On account of miscellaneous.....	81,580 19

44,134,719 28

## DISBURSEMENTS.

On account of Treasury drafts.....	12,243,377 55
On account of Post-Office drafts.....	1,131,212 65
On account of disbursing accounts.....	11,910,030 88
On account of coin sales.....	1,060,064 90
On account of interest in coin.....	180,544 69
On account of interest in currency.....	27,025 00
On account of transfers.....	16,804,360 33
On account of certificates of deposit, act June 8, 1872.....	1,525,000 00

44,888,280 00

Balance June 30, 1877..... 4,648,893 07

## SAINT LOUIS.

Balance June 30, 1876..... \$3,841,956 03

## RECEIPTS.

On account of customs.....	\$1,428,152 03
On account of internal revenue.....	529,891 55
On account of sale of lands.....	51,390 69
On account of certificates, act June 8, 1872.....	510,000 00
On account of Post Office Department.....	912,046 16
On account of transfers.....	8,687,533 73
On account of patent-fees.....	4,447 65
On account of disbursing-officers.....	5,552,804 31
On account of loan of 4 per cent.....	19,331 00
On account of coin sales.....	1,392,225 03
On account of interest in coin.....	28,349 25
On account of interest in currency.....	6,690 00
On account of miscellaneous.....	903,840 58

20,321,701 38

## DISBURSEMENTS.

On account of Treasury drafts.....	6,278,550 07
On account of Post Office drafts.....	1,076,474 33
On account of disbursing accounts.....	5,804,211 73
On account of silver.....	687,097 66
On account of coin sales.....	1,286,398 75
On account of interest in coin.....	393,926 77
On account of interest in currency.....	744 50
On account of transfers.....	4,952,000 00
On account of certificates of deposit, act June 8, 1872.....	580,000 00
On account of fractional currency redeemed.....	309,000 00
On account of miscellaneous, inclusive of silver checks.....	422,232 30

21,791,236 11

Balance June 30, 1877..... 2,372,421 30

## REPORT OF THE SECRETARY OF THE TREASURY.

41

## SAN FRANCISCO.

Balance June 30, 1876..... \$6,894,649 57

## RECEIPTS.

On account of customs.....	\$7,538,992 72
On account of internal revenue.....	3,048,044 09
On account of sale of lands.....	506,809 25
On account of Post Office Department.....	365,308 47
On account of transfers.....	3,425,010 00
On account of patent-fees.....	9,018 12
On account of disbursing-officers.....	16,292,058 95
On account of miscellaneous.....	1,147,608 83

32,302,850 43

39,197,500 00

## DISBURSEMENTS.

On account of Treasury drafts.....	6,401,735 73
On account of Post Office drafts.....	381,551 70
On account of disbursing accounts.....	16,232,173 84
On account of bullion account.....	5,550,000 00
On account of interest in coin.....	104,917 00
On account of interest in currency.....	720 00
On account of transfers.....	5,235,495 00
On account of fractional currency redeemed.....	112,020 00

34,018,603 27

Balance June 30, 1877..... 5,178,896 73

## NEW ORLEANS.

Balance June 30, 1876..... \$2,710,240 02

## RECEIPTS.

On account of customs.....	\$2,001,596 70
On account of internal revenue.....	759,036 98
On account of sale of lands.....	8,592 51
On account of Post-Office Department.....	437,274 48
On account of transfers.....	4,580,000 00
On account of patent-fees.....	1,015 00
On account of disbursing-officers.....	7,573,450 67
On account of interest in coin.....	37,478 00
On account of interest in currency.....	2,760 00
On account of miscellaneous.....	1,808,298 25

17,209,502 59

19,919,742 61

## DISBURSEMENTS.

On account of Treasury drafts.....	5,362,108 13
On account of post-office drafts.....	449,859 41
On account of disbursing accounts.....	7,155,645 83
On account of interest in coin.....	37,478 00
On account of interest in currency.....	2,760 00
On account of transfers.....	3,845,478 00
On account of fractional currency redeemed.....	201,700 00

17,055,029 37

Balance, June 30, 1877..... 2,864,713 24

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APPENDIXES.

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## APPENDIX A.

*Statement showing the condition of the bonded debt and amount of saving by interest thereon if converted into four per cent. bonds.*

Date of loan.	When redeemable.	Rate of interest.	Amount of principal.	Yearly interest.	Yearly interest at 4 per cent.	Yearly saving if converted into 4 per cent bonds.
<i>Per cent.</i>						
1858.....	After January 1, 1874	5	\$200,000 00	\$13,000 00	\$10,400 00	\$2,600 00
Feb. 8, 1861	December 31, 1880...	6	15,415,000 00	1,104,900 00	736,600 00	368,300 00
Mar. 2, 1861	July 1, 1881	6	945,000 00	56,700 00	37,800 00	18,900 00
July 17, 1861	After June 30, 1881...	6	189,321,350 00	11,359,281 00	7,572,854 00	3,786,427 00
1863.....	do	6	75,000,000 00	4,500,000 00	3,000,000 00	1,500,000 00
Ten-forties....	After March 1, 1874	5	194,566,300 00	9,728,315 00	7,782,652 00	1,945,663 00
C bonds, 1865.	After July 1, 1870...	6	116,911,900 00	7,014,714 00	4,676,476 00	2,338,238 00
C bonds, 1876.	After July 1, 1872...	6	310,618,400 00	18,637,104 00	12,424,736 00	6,212,368 00
C bonds, 1868.	After July 1, 1873...	6	37,463,300 00	2,247,918 00	1,498,612 00	749,306 00
Total, exclusive of funded loans.			943,503,250 00	54,661,932 00	37,740,130 00	15,921,802 00
Funded, 1881	After May 1, 1881...	5	508,440,350 00	25,422,017 50	20,337,614 00	5,084,403 50
Funded, 1891	After Sept. 1, 1891....	4	200,000,000 00	9,000,000 00	8,000,000 00	1,000,000 00
Total.....			1,651,943,600 00	89,083,949 50	66,077,744 00	23,006,205 50

## APPENDIX B.

## REPORT OF THE TRANSACTIONS OF THE DIVISION OF SPECIAL AGENTS

## TREASURY DEPARTMENT,

*Office of the Secretary, Washington, D. C., November 19, 1877.*

SIR: I have the honor to submit the following report of the transactions of the Division of Special Agents during the past year:

Number of custom-houses inspected, 118.

Reduction in expense of collecting revenue from customs—

11 rentals.....	\$59,344 00
11 compensation of 261 employes.....	235,594 39

Total reduction..... 344,938 39

Amount of defalcations of customs-officers ascertained and reported.....	\$30,700 01
Of this amount there has been paid into the Treasury....	4,064 00

Leaving a balance of.....	26,636 01
which, it is expected, will be recovered by suit on official bonds.	
Value of seizures reported by special agents.....	\$129,071 23
Fines collected.....	2,800 00
Amount recovered on suits.....	56,649 59
Amount recovered without suit.....	12,010 38
Increased duties collected.....	147,482 85

Total..... 348,014 05

Number of agents employed, 20.	
Per diem compensation.....	\$57,422 00
Traveling expenses.....	19,447 81

Total cost of the special-agents' service..... 76,869 81

Number of arrests made on information of special agents, 14.

Two steamships have been libeled at the port of New York for smuggling.

It has been found impossible, with the number of special agents now allowed by law, to perform all the varied duties devolving upon this branch of the service, and it has been necessary to use as auxiliaries a number of inspectors of customs in several districts in which investigations have been made. These officers, being subordinate to the collectors and surveyors of customs in the districts to which they belong, cannot be expected to act with the same independence and effectiveness as special agents appointed by and employed under the direction of the Secretary of the Treasury. An increase in the number of special agents is therefore respectfully recommended.

Very respectfully,

A. K. TINGLE,  
*Supervising Special Agent.*

Hon. JOHN SHERMAN,  
*Secretary of the Treasury.*

## APPENDIX C.

Statement of customs-refunds made by the Treasury Department during the fiscal

Date.	To whom refunded.	Nature of refund.	Duty.
July 3	A. Bergoden	Fifty per cent. additional duty under joint resolution of April 29, 1874.	\$238 50
3	James P. Cummings et al.	Duty on burlaps (suit discontinued)	30 90
3	Asa A. Parker	Tonnage-dues on schooner Tom Boy	101 35
3	French, Ely & Co	Tonnage-dues on steamship Nelson	423 00
3	H. R. Shultz	Tonnage-dues on bark Maria	95 40
3	Cragin Bros. & Chandler	Duty on tin-plate	185 93
10	Hunter Steelman	Duty on damage-allowance on merchandise	8 40
10	Syberg Peterson	Tonnage-dues on bark Velocity	7 35
10	Rupert Ratns	Fees paid by propeller Salut Maries	15 30
12	William Lamb & Co	Tonnage-dues on bark Nerio D.	120 20
12	E. H. Smith & Co	Tonnage-dues on schooner Nellie Trust	57 90
14	James W. Hannan	Tonnage-dues on schooner Commerce	32 10
15	Sewall, Day & Co	Duty on Manila hemp	100 31
15	Miller & Coates	Duty on files	32 20
15	Stefner, Kahn & Co	Duty on cigar-stands	44 1 1/2
15	D. A. Lindsay	Duty on Swiss mulls	51 73
15	Hibbard, Spencer & Co	Duty on tin-plates and sheet-iron	184 69
15	John Dawson	Net proceeds of sale of unclaimed merchandise	22 73
17	Heyek & Hefflerick	Fees for coring and sealing merchandise	30 26
17	Messinger & Wright	Duty on merchandise	150 72
18	E. H. Bailey	Tonnage-dues on schooner Sarah Potter	109 00
18	D. Stalker	Tonnage-dues on schooner William Raynor	68 30
18	Sewall, Day & Co	Duty on hemp	166 10
18	G. & J. T. Donnell	Duty on cotton	137 73
20	Lee, Tweedy & Co	Duty on imitation jewelry	114 12
20	Veit & Nelson	Duty on imitation jewelry	17 70
20	Klein, Fleet & Co	Duty on Carabellan salts	14 40
20	Martin, Pollman & Co	Duty on musical instruments	13 40
20	A. T. Stewart & Co	Duty on hosiery and woolsens	58 90
20	B. Westermann & Co	Duty on models, chemicals, &c.	75 09
20	Calhoun, Robbins & Co	Duty on embotrieries	156 63
21	L. & H. Neuburger	Duty on lace curtains	81 80
21	Ridgely & Co	Duty on worsteds	69 70
21	S. M. & B. Cohen & Co	Duty on rolling-machine	69 65
21	Ray State Paper Company	Duty on napkins	24 70
21	P. Donald & Co	Duty on pearl buttons, &c.	21 00
21	Sinderson & Burger	Duty on manufactures of cotton, hair and vegetable fiber.	3,348 25
21	H. Herrman & Co	Duty on cigars	1,498 00
22	Wells Fargo & Co	Duty on personal effects	113 25
22	L. W. Morris	Duty on shawls, silk, &c.	28 95
22	Wickie & Smith Spice Co.	Duty on pimento	9 20
22	D. B. Dearborn	Tonnage-dues on bark Carlela	94 70
22	Henry E. White, Jr.	Tonnage-dues on schooner Cuba	45 00
22	William Ingalls	Tonnage-dues on bark Lucille	149 40
22	A. L. Cotton	Tonnage-dues on schooner J. & H. Gray	58 20
22	Peter Wright & Son	Pay for extra night-service of officers	45 00
Aug. 5	J. W. Schmidt & Co	50 per cent. additional duty under joint resolution of April 29, 1874.	3,317 50
5	H. Lamarch		1,102 82
5	Adolphus Oechs		1,032 75
5	John D. Weltz		572 20
5	L. Somborn		439 00
5	J. Sattig		333 05
5	Diangelstedt & Co		117 75
5	Strasbourg & Nahn		69 30
5	Brugiere & Thebaud		24 23
5	Stewart, Wilson et al	Duty on heummed cotton handkerchiefs	87 13
8	William T. Moor et al	Duty on cotton grenadines	182 06
8	Charles M. Field et al	Duty on cotton handkerchiefs	45 29
8	A. D. Napier et al	Duty on colored cottons	140 47
10	Frederick Butterfield et al	Duty on cotton grenadines	1,244 67
10	Herman Passavant et al		564 08
10	do		189 16
10	John C. Kollsaat	Duty on velvet ribbons	900 76
10	J. Nickerson & Co	Duty on Manila hemp	158 12
10	George H. Gray & Danforth	Duty on nickel-ore	29 20

year ending June 30, 1877.—(Report required by section 4, act March 3, 1875.)

Interest and c. sts.	Total.	Reasons for refund.	Law under which refund was made.
	\$238 50	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
\$12 81	43 71	See Exhibit K, page 83, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
	101 35	Alien tonnage-dues	Do.
	423 00	Double payment	Do.
	95 40	do	Do.
	195 93	Casualty—damage	Sec. 2954 and 3013 Rev. Stat.
	8 40	Error in liquidation	Sec. 3012 Rev. Stat.
	7 35	Exacted in excess	Do.
	15 30	do	Do.
	120 20	Double payment	Sec. 3012½ Rev. Stat.
	57 90	do	Do.
	32 10	do	Do.
	100 31	Hemp used in construction of vessel	Sec. 2513 and 3013 Rev. Stat.
	32 20	Error in liquidation	Sec. 3012½ Rev. Stat.
	44 1 1/2	do	Do.
	51 73	do	Do.
	184 69	Goods damaged while under transportation in bond.	Sec. 2954 and 3013 Rev. Stat.
	22 73	do	Sec. 2974 Rev. Stat.
	30 26	Illegally exacted	Sec. 3012½ Rev. Stat.
	150 72	See Exhibit F, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
	109 00	Double payment	Sec. 3012½ Rev. Stat.
	68 30	do	Do.
	166 10	Hemp used in construction of vessel	Sec. 2513 and 3013 Rev. Stat.
	137 73	do	Do.
	114 12	Error in liquidation	Sec. 3012½ Rev. Stat.
	17 70	do	Do.
	34 40	do	Do.
	13 40	do	Do.
	58 90	Erroneous valuation of German thaler	Do.
	40 60	Error in liquidation	Do.
	75 09	Erroneous valuation of currency	Sec. 3013 Rev. Stat.
	156 63	Error in liquidation	Sec. 3012½ Rev. Stat.
	81 80	do	Do.
	69 70	do	Do.
	69 65	Free (domestic manufactures returned)	Sec. 3013 Rev. Stat.
	24 70	Short shipment	Do.
	21 00	Free (domestic manufactures returned)	Do.
	3,348 25	See Exhibit B.	Sec. 3012½ Rev. Stat.
	1,498 00	Erroneous valuation of currency	Do.
	113 25	Free (personal effects)	Sec. 3013 Rev. Stat.
	28 95	Error in invoice	Do.
	9 20	Error in liquidation	Do.
	94 70	Double payment	Sec. 3012½ Rev. Stat.
	45 00	do	Do.
	149 40	do	Do.
	58 20	do	Do.
	45 00	do	Sec. 3013 Rev. Stat.
	3,317 50	See Exhibit P, page 85, Finance Report, 1876.	Do.
	1,102 82	do	Do.
	1,032 75	do	Do.
	572 20	do	Do.
	439 00	do	Do.
	333 05	do	Do.
	117 75	do	Do.
	69 30	do	Do.
	24 23	do	Do.
	17 54	See Exhibit I, page 81, Finance Report, 1876.	Sec. 3012½ Rev. Stat.
	211 75	See Exhibit H, page 81, Finance Report, 1876.	Do.
	59 78	See Exhibit I, page 81, Finance Report, 1876.	Do.
	161 46	See Exhibit H, page 81, Finance Report, 1876.	Do.
	1,351 99	do	Do.
	46 97	do	Do.
	201 27	do	Do.
	1,322 79	See Exhibit A, page 132, Finance Report, 1875.	Do.
	158 12	Hemp used in construction of vessel	Sec. 2513 and 3013 Rev. Stat.
	29 20	Error in liquidation	Sec. 3013 Rev. Stat.



## Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1876.			
Aug. 10	New Bedford Cordage Co.	Duty on Manila hemp.	\$170 50
14	J. V. Hickman	Tonnage-dues on brig John H. Kennedy	97 80
14	Plymouth Cordage Co.	Duty on hemp	83 25
14	Warren Thread Co.	Duty on cotton yarn	48 50
15	L. Westergaard & Co.	Tonnage-tax on bark Pietro Accame	159 00
17	J. Nickerson & Co.	Duty on hemp	177 50
17	Abbott & Howard	Duty on steel gun-block	453 69
17	Sprague, Soule & Co.	Tonnage-tax on schooner Mary Eleanor	30 90
17	L. Westergaard & Co.	Tonnage-tax on bark Santa Margherita a Figure	106 20
17	E. H. Bailey	Tonnage-tax on bark Isaac	314 40
17	A. S. and J. Brown & Co.	Duty on figs	37 45
17	C. B. Richard & Bos	Duty on books and diamond pin	19 50
17	G. W. Faber	Duty on cigars	25 50
19	F. W. Junge & Co.	Duty on cotton curtains and spreads	133 33
19	Hart, Taylor & Co.	Duty on straw goods	66 00
19	N. Simoni	Duty on merchandise	35 40
19	Tice & Lynch	Duty on books	9 50
22	Samuel McLean et al.	Duty on cotton grenadines	310 42
22	R. H. & B. C. Reeve	Duty on burlaps	4 20
22	Charles G. Phillips & Co.	Duty on gun anline	197 60
22	John G. Hall & Co.	Tonnage-dues on schooner John	23 40
22	George W. Blabon & Co.	Duty on burlaps and canvas	74 00
21	Peter Wright & Sons	Duty on potato farina	11,410 05
21	Archer & Dull	Fifty per cent. additional duty, under joint resolution of April 29, 1874.	932 35
24	Duntih & Co.	do	766 10
24	T. Richardson & Co.	do	520 83
24	M. C. G. Witte	do	139 65
24	Hadden & Co.	do	87 30
24	Recknagel & Co.	do	31 65
24	Laforte & Frothingham	Tonnage-dues on bark Thomas A. Goddard	204 60
24	Parsons & L.	Tonnage-dues on brig Emily T. Sheldon	127 50
25	Church & Co.	Duty on fire-crackers	7 50
25	C. A. Auffmorit & Co.	Duty on worsteds, &c.	14 70
25	Lesher, Whitman & Co.	Duty on calf-hair goods	1,386 06
25	E. Marens	Duty on Malacca sticks	36 75
25	Howard Ives	Duty on cigars	153 00
25	Leoboldt & Mayer	Duty on merchandise	31 80
25	J. Meyer & Co.	do	5 60
25	Hart, Taylor & Co.	do	117 90
25	Nicol, Cowlishaw & Co.	Duty on cotton damask	66 30
25	Robert Macdonald	Duty on lace	18 00
25	Resenfeld Brothers & Co.	Duty on merchandise	53 30
25	William A. Shaw	Duty on earthenware	4 90
25	Sunsheld, Litch & Co.	Duty on commissions	4 10
25	Pendle & Woodhams	Duty on calf-hair goods	3,635 13
28	Matthias, Rich & Co.	Tonnage-dues on brig T. H. A. Pitt	49 80
28	E. H. Bailey	Tonnage-dues on bark Vittore Pisani	193 20
28	Thomas Drew & Co.	Duty on boxes containing lace	4 00
29	G. W. Faber	Duty on cigars	75 50
29	William Quinlan	Duty on bass	25 70
29	Merchants' Dispatch Transportation Company	Duty on personal effects	19 25
29	Hartley Brothers	Duty on unleached cotton towels	14 10
29	Lauman & Kemp	Duty on old newspapers	6 25
29	A. S. Halliday	Duty on wire rope	63 80
29	Magalie & Baum	Duty on malt liquors	19 60
29	Charles O. Foster & Co.	Duty on sugar	95 73
31	Forwle & Carrall	Tonnage-dues on schooner Spring Bird	53 10
31	E. H. Bayler	Tonnage-dues on brig Daphne	127 50
31	James Wood	Tonnage-dues on schooner Connaught	71 90
1	J. B. Scott	Tonnage-dues on ship Forest Belle	326 40
1	Thomas Drew & Co.	Duty on silk and cotton goods	95 50
2	Dickerson, Van Dusen & Co.	Duty on tith	115 84
2	H. R. Kelly & Co.	Duty on cigars	113 50
2	R. Miller's Sons & Co.	Duty on chilies	11 55
4	John G. Dale	Fifty per cent. additional duty, under joint resolution of April 29, 1874.	414 62
4	Woodruff & Robinson	do	763 47
4	Rev. Joseph Guerdet	Duty on silk banner	123 00
5	Workman & Co.	Tonnage-dues on bark Trejedicna	147 30
5	F. W. Von Stade	Duty on cocoa-fiber and bass	90 50
5	John Brightman	Duty on sugar, molasses, and oranges	209 29
5	Henry C. Cooke	Duty on fancy goods	1 50
5	Augustus F. Ernst	Duty on books	14 00

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
	\$170 50	Hemp used in construction of vessel.	Secs. 2513 and 3013 Rev. Stat.
	97 80	Double payment	Sec. 3012 Rev. Stat.
	83 25	Hemp used in construction of vessel.	Secs. 2513 and 3013 Rev. Stat.
	48 50	Error in liquidation	Sec. 3013 Rev. Stat.
	159 00	Double payment	Sec. 3012 Rev. Stat.
	177 50	Hemp used in construction of vessel.	Secs. 2513 and 3013 Rev. Stat.
	453 69	Free, (imported for United States)	Sec. 3013 Rev. Stat.
	30 90	Double payment	Sec. 3012 Rev. Stat.
	106 20	do	Do.
	314 40	do	Do.
	37 45	Error in weight	Sec. 3013 Rev. Stat.
	19 50	Free, (personal effects)	Do.
	25 50	Erroneous valuation of currency	Sec. 3012 Rev. Stat.
	133 33	Free, (personal effects)	Sec. 3013 Rev. Stat.
	66 00	Erroneous valuation of currency	Sec. 3012 Rev. Stat.
	35 40	Erroneous valuation of currency	Sec. 3012 Rev. Stat.
	9 50	Free, (books published over 20 years)	Sec. 3013 Rev. Stat.
	\$89 64	See Exhibit H, page 81, Finance Report, 1876.	Sec. 3012 Rev. Stat.
	48 20	See Exhibit K, page 82, Finance Report, 1876.	Do.
	197 60	Error in liquidation	Do.
	23 40	Double payment	Do.
	74 00	See Exhibit K, page 82, Finance Report, 1876.	Do.
	11,410 05	See Exhibit P, page 85, Finance Report, 1876.	Private act, June 12, 1876.
	932 35	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
	766 10	do	Do.
	520 83	do	Do.
	139 65	do	Do.
	87 30	do	Do.
	31 65	do	Do.
	204 60	Double payment	Sec. 3012 Rev. Stat.
	127 50	do	Sec. 3013 Rev. Stat.
	7 50	Error in liquidation	Sec. 3012 Rev. Stat.
	14 70	do	Do.
	1,386 06	See Exhibit B	Do.
	36 75	Error in liquidation	Do.
	153 00	Erroneous valuation of currency	Do.
	31 80	do	Do.
	5 60	Error in liquidation	Do.
	117 90	Erroneous valuation of currency	Do.
	66 30	Error in appraisers' return	Sec. 3013 Rev. Stat.
	18 00	Error in invoice	Do.
	53 30	Erroneous valuation of currency	Sec. 3012 Rev. Stat.
	4 90	Error in liquidation	Sec. 3013 Rev. Stat.
	4 10	do	Sec. 3014 Rev. Stat.
	3,635 13	See Exhibit B	Do.
	49 80	Double payment	Do.
	193 20	do	Do.
	4 00	Error in liquidation	Do.
	75 50	Erroneous valuation of currency	Do.
	25 70	See Exhibit Q, page 86, Finance Report, 1876.	Do.
	19 25	Free, (personal effects)	Do.
	14 10	Error in liquidation	Do.
	6 25	do	Do.
	63 80	do	Do.
	19 60	Erroneous valuation of currency	Sec. 3013 Rev. Stat.
	95 73	Error in liquidation	Do.
	53 10	Double payment	Sec. 3012 Rev. Stat.
	127 50	do	Do.
	71 90	do	Do.
	326 40	do	Do.
	95 50	Error in liquidation	Do.
	115 84	Error in weight	Sec. 3013 Rev. Stat.
	113 50	Erroneous valuation of currency	Sec. 3012 Rev. Stat.
	11 55	Error in weight	Do.
	414 62	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
	763 47	do	Do.
	123 00	Free, (regalia for church)	Sec. 3012 Rev. Stat.
	147 30	Double payment	Do.
	90 50	See Exhibit Q, page 86, Finance Report, 1876.	Do.
	209 29	Error in quantity	Do.
	1 50	Error in invoice	Sec. 3013 Rev. Stat.
	13 00	Free, (books for university)	Sec. 3012 Rev. Stat.

## Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1878. Sept. 7	S. McLean & Co.	Duty on cotton grenadines.....	\$196 66
14	Whitton Brothers & Co.	Duty on Manila hemp.....	66 25
14	Purdy & Nicholas.....	Duty on cigars.....	232 75
15	Park & Tilford.....	do.....	1,948 75
15	Joseph H. Bird.....	Tonnage-dues on schooner Aldie M. Chadwick.....	100 50
16	Thomas Burley.....	Tonnage-dues on steamship Fire Queen.....	351 60
16	E. D. Bigelow & Co.	Tonnage-dues on ship Berthoven.....	301 20
16	A. Sanjer, executor.....	Fifty per cent. additional duty, under joint resolution of April 29, 1854.....	61 75
16	Koop, Sattler & Co.	do.....	140 25
16	Hitchcock, Darling & Co.	do.....	273 74
16	Daniel Brubacher.....	do.....	255 45
19	Kurtz, Stahlcock & Co.	Duty on china goods.....	1,508 60
22	Tobin, Davison & Co.	Duty on merchandise.....	97 39
22	Hermann & Co.	Duty on fishglass.....	146 65
22	Enil Magnus.....	Duty on dolls heads.....	6 45
22	Mackie & Co.	Duty on merchandise.....	37 65
22	McCulloch & Co.	Duty on breakage allowance on beer in bottles.....	38 25
29	Toel, Rose & Co.	Duty on damage allowance on fruit.....	16 00
29	W. A. Sides.....	Duty on repairs to schooner J. Bigler.....	7 50
29	C. A. Zoebisch & Sons.....	Duty on violins.....	15 05
29	E. Pillsbury.....	Duty on iron kettles.....	307 50
29	H. L. Parnelle.....	Fifty per cent. additional duty, under joint resolution of April 29, 1854.....	412 94
30	W. B. Gallagher.....	Inspection fees, steamer Lancaster.....	84 35
30	M. Echeverria & Co.	Tonnage-dues on brig Dos Hermanos.....	62 80
30	John C. Sagor.....	Tonnage-dues on bark Zenonia.....	162 30
30	Charles Lovitt & Co.	Tonnage-dues on schooner Volant.....	52 80
30	Lond, Claridge & Co.	Tonnage-dues on schooner Glat Tibings.....	15 90
30	William Lottimer & Co.	Duty on hennaed cotton handkerchiefs.....	112 31
30	William Wilkens & Co.	Duty on bass and vegetable fiber.....	40 60
30	F. H. Brabe.....	Duty on silk and cotton gloves.....	46 80
30	H. H. Tuttle & Co.	Duty on boots and shoes.....	1 40
30	J. B. Bahecock & Co.	Duty on cotton velvet.....	25 55
30	Clark Thread Company.....	Duty on cotton thread.....	14 80
30	Julius Strigleb.....	Duty on brandy.....	39 00
30	Charles Hansell.....	Duty on calf-skins.....	291 76
30	J. & G. Fowler.....	Duty on sugar.....	81 00
30	Fort, Young & Co.	Duty on books.....	154 73
Oct. 5	Fairchild & Fanshawe.....	Fifty per cent. additional duty under joint resolution of April 29, 1854.....	475 94
5	New Bedford Carriage Company.....	Duty on materials used in building ships for foreign trade.....	460 50
5	Samuel McLean & Co.	Duty on cotton grenadines.....	460 50
9	Taft, Lee & Co.	Duty on carbonate of barytes.....	76 14
9	E. Gillet.....	Duty on shell-flint.....	37 10
9	Avery & Lockwood.....	Duty on shoe cards.....	24 95
10	E. A. Suow.....	Duty on hair.....	8 40
10	N. D. Whitney & Co.	Duty on lace.....	16 45
10	C. P. Bowditch.....	Duty on books.....	394 38
10	J. Nickerson & Co.	Duty on hemp used in building ships for foreign trade.....	31 72
10	E. K. Jeames.....	Duty on figs.....	23 00
10	L. W. Morris.....	Duty on jewelry.....	30 51
10	E. La Montagne.....	Duty on brandy.....	25 43
10	Dickerson, Van Dusen & Co.	Duty on tin.....	277 50
10	French, Edge & Co.	Tonnage-dues on bark Havelock, \$121.50, and Ogier, \$135.70.....	66 30
10	J. M. Ceballos & Co.	Tonnage-dues on brig Ana.....	10 75
10	Chaffin & Agat.....	Duty on sugar.....	64 40
11	Becker & Sons.....	Duty on refuse mahogany.....	20 00
11	Sachs & Herzberg.....	Duty on wasted trimmings.....	12 80
11	H. Nordlinger & Co.	Duty on prunes.....	15 47
11	Durilla & Co.	do.....	21 00
11	B. Southam & Co.	Duty on toy matches.....	42 00
11	N. L. & G. Griswold.....	Fifty per cent. additional duty under joint resolution of April 29, 1854.....	133 80
13	R. Hox.....	Duty on live-stock for breeding purposes.....	84 62
13	Opydeck, Terry & Steele.....	Duty on colored cottons.....	221 29
13	Griffet, Mann & Tilley.....	Duty on tin cans of domestic manufacture.....	80 10
13	J. F. Whitney & Co.	Tonnage-dues on brig Fairfield.....	40 25
16	H. J. Gunn.....	Duty on books.....	74 50
16	Alexander Vestia.....	Duty on horse, carriage, &c.....	84 35
16	A. Lamsel.....	Net proceeds of sale of unclaimed merchandise.....	150 80
17	Bockmann, Oerlin & Co.	Tonnage-dues on bark Vasco de Gama.....	150 80

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
	\$196 66	See Exhibit II, page 81, Finance Report, 1876.....	Sec. 3012½ Rev. Stat.
	66 25	Hemp for construction vessel.....	Secs. 2513 and 3013 Rev. Stat.
	232 75	Erroneous valuation of currency.....	Sec. 3012½ Rev. Stat.
	1,948 75	do.....	do.
	100 50	Double payment.....	do.
	351 60	do.....	do.
	301 20	do.....	do.
	61 75	See Exhibit P, page 85, Finance Report, 1876.....	Sec. 3013 Rev. Stat.
	140 25	do.....	do.
	273 74	do.....	do.
	255 45	do.....	do.
	1,508 60	Erroneous valuation of currency, &c.....	Sec. 3013 Rev. Stat.
	97 39	Error in liquidation.....	do.
	146 65	do.....	do.
	6 45	do.....	do.
	37 65	do.....	do.
	38 25	See Exhibit H, page 136, Finance Report, 1876.....	do.
	16 00	Error in liquidation.....	Sec. 3013 Rev. Stat.
	7 50	Repairs to vessel.....	Secs. 3013 and 3115 Rev. Stat.
	15 05	Error in liquidation.....	Sec. 3012½ Rev. Stat.
	307 50	do.....	do.
	412 94	See Exhibit P, page 85, Finance Report, 1876.....	Sec. 3013 Rev. Stat.
	84 35	Double payment.....	Sec. 3012½ Rev. Stat.
	162 30	do.....	do.
	52 80	do.....	do.
	15 90	do.....	do.
	112 31	See Exhibit I, page 81, Finance Report, 1876.....	do.
	40 60	See Exhibit Q, page 86, Finance Report, 1876.....	do.
	46 80	Error in liquidation.....	do.
	1 40	Error in invoice.....	Sec. 3013 Rev. Stat.
	25 55	Error in entry.....	do.
	14 80	Error in liquidation.....	do.
	39 00	Error in quantity.....	do.
	40 50	do.....	do.
	291 76	Error in weight.....	do.
	81 00	Error in liquidation.....	do.
	154 73	See Exhibit P, page 85, Finance Report, 1876.....	do.
	475 94	Hemp used in construction of vessel.....	Secs. 2513 and 3013 Rev. Stat.
	510 29	See Exhibit H, page 81, Finance Report, 1876.....	Sec. 3012½ Rev. Stat.
	76 14	Error in liquidation.....	do.
	37 10	do.....	do.
	24 95	do.....	do.
	8 40	Error in appraiser's return.....	do.
	16 45	Error in invoice.....	Sec. 3013 Rev. Stat.
	10 15	Double payment of duty.....	do.
	16 45	Free (personal effects).....	do.
	394 38	Hemp used in construction of vessel.....	Secs. 2513 and 3013 Rev. Stat.
	31 72	Error in weight.....	Sec. 3013 Rev. Stat.
	23 00	Free (personal effects).....	do.
	30 51	Damage.....	do.
	95 43	Error in weight.....	do.
	277 50	Double payment.....	Sec. 3012½ Rev. Stat.
	66 30	do.....	do.
	10 75	do.....	do.
	64 40	Double payment of duty.....	Sec. 3013 Rev. Stat.
	20 00	Error in liquidation.....	Sec. 3012½ Rev. Stat.
	12 80	Error in weight.....	do.
	15 47	Short shipment.....	Sec. 3013 Rev. Stat.
	21 00	Error in weight.....	Sec. 3012½ Rev. Stat.
	42 00	Error in invoice.....	Sec. 3013 Rev. Stat.
	133 80	See Exhibit P, page 85, Finance Report, 1876.....	do.
	84 62	Free (animals for breeding purposes).....	Sec. 3012½ Rev. Stat.
	221 29	Error in liquidation.....	do.
	80 10	Free (domestic manufactures returned).....	Sec. 3013 Rev. Stat.
	40 25	Double payment.....	Sec. 3012½ Rev. Stat.
	74 50	Free (books published over 20 years).....	Sec. 3013 Rev. Stat.
	84 35	Free (domestic productions).....	do.
	150 80	Double payment.....	Sec. 2574 Rev. Stat.
		do.....	Sec. 3012½ Rev. Stat.

## Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1876.			
Oct. 30	Laforme & Frothingham	Duty on emery-stone	\$11 85
30	Wells, Fargo & Co.	Duty on jewelry	22 75
30	Miller & Loughton	Tonnage-dues on bark Eliza M. Lauchlan	22 75
30	Leboldti & Mayer	Duty on merchandise	18 85
30	Baldwin Bros. & Co.	Duty on model	17 50
30	John H. Syme	Duty on electrical apparatus	12 90
30	R. C. Hays	Duty on repairs to schooner America	19 50
30	Saxonville Mills	Tonnage-dues on brig John Boyd	57 90
30	E. H. Campbell	Duty on wood	1,306 36
30	New Bedford Cordage Company	Duty on a cask	190 05
30		Duty on hemp used in building vessel for foreign trade	150 61
30	C. & J. T. Donnell		237 39
30	Powers & Weightman	Duty on white stone or kieserite	128 40
30	E. D. Higelow & Co.	Tonnage-dues on bark Eliza M. Lauchlan	213 30
30	L. Westergaard & Co.	Tonnage-dues on bark Slavia	138 90
30	W. A. Handlette	Tonnage-dues on schooner Manantico	53 10
30	Leonard & Co.	Tonnage-dues on schooner Jeddo	30 90
30	Tobias & Co.	Tonnage-dues on bark Skjerkholm	138 00
30	G. M. Yeager & Co.	Tonnage-dues on bark Etta Stewart	243 90
30	John Thompson & Co.	Duty on silk fads	143 50
30	Leboldti & Mayer	Duty on merchandise	19 80
30	C. B. Richard & Co.	Duty on plaster of paris figures	13 20
30	Wells, Fargo & Co.	Duty on personal effects	8 30
30	J. Rosenthal & Co.	Duty on merchandise	14 70
30	E. Loeue & Co.	Duty on books	15 50
30	C. Maller & Co.	Duty on lithographs	30 45
30	Sussfeld, Lersuch & Co.	Duty on iron spectacles	42 10
30	Hartlett, Reed & Co.	Duty on woolen shawls	44 50
30	Maitland, Phelps & Co.	Duty on sugar	250 47
30	Goddard & Bro.	Duty on calf-hair goods	406 50
30	New Bedford Cordage Company	Duty on hemp used in building ship for foreign trade	96 94
30	Naylor & Co.	Duty on iron	28 42
30	Schreitzer & Beer	Duty on manufactures of metal not elsewhere provided for	3 55
30	King & Savage	Duty on seed	7 80
30	J. D. McBurnie & Co.	Duty on linen	47 55
30	Funch, Elye & Co.	Tonnage-dues on bark Havelock	21 30
30	C. Mart & Co.	Tonnage-dues on Spanish brig San Miguel	31 50
30	P. Schaffner & Co.	Tonnage-dues on Italian bark Sei Fratelli	149 10
30	Frederick Butterfield & Co.	Fifty per cent. additional duty under joint resolution of April 29, 1874	1,268 08
6	John M. Davies & Co.		731 87
6	Phelps, Dodge & Co.		658 75
6	Beim & Murray		540 76
6	Howard, Sanger & Co.		50 05
6	H. Herrman & Co.		1,015 00
6	Acker, Merrill & Coudit		380 00
6	do		792 75
6	W. H. Thomas & Brother		792 75
6	Flak, Clark & Hagg	Duty on colored cottons	267 75
6	J. Lowenthal & Co.	Duty on trimmings	15 00
6	M. Knoedler & Co.	Duty on painting	14 90
6	Neuss & Hoeslein	Duty on worsted lapids	9 00
6	Cary & Co.	Duty on personal effects	5 25
6	Arnold & McNary	Duty on night lights	9 00
6	G. & T. T. Donnell	Duty on hemp used in building ship for foreign trade	651 51
6	Sewall, Day & Co.		193 75
6	J. Nickerson & Co.		213 44
6	do		193 75
6	Lewis, Philip, and John Frank	Duty on cigars	75 75
6	L. Blumgart & Co.	Duty on woolen goods	31 50
6	C. F. Reynolds & Co.	Duty on oxide of iron	90 00
6	Arnold & McNary	Duty on perfumery	186 75
6	G. Ansieck & Co.	Duty on brandy	220 00
6	J. H. Pierce & Robertson	Duty on earthenware	16 00
6	Henry C. Cooke	Duty on millinery goods	13 00
6	Cornett & Nightingale	Fifty per cent. additional duty under joint resolution of April 29, 1874	193 40
6	William Boyd		970 55
6	Rufus Story & Co.		1,423 50
6	Samuel McLean et al.	Duty on colored cottons	1,312 87
6	John Auchincloss et al.	Duty on terms tin	2,929 90
6	do		1,703 37
6	Thomas Drew & Co.	Duty on cotton	1 75
6	Arnold, Constable & Co.	Duty on woolen shawls	13 70
6	G. W. Faber & Co.	Duty on cigars	9 00
6	G. W. Faber & Co.	Duty on cigars	496 20

## Treasury Department, &amp;c.—Continued.

Interest and costs	Total.	Reasons for refund.	Law under which refund was made.
	\$11 85	Error in weight	Sec. 3013 Rev. Stat.
	22 75	Free, (domestic manufactures)	Do
	22 75	Double payment	Sec. 3014 Rev. Stat.
	18 85	Erroneous valuation of currency	Do
	17 50	Free, (model of invention)	Sec. 3013 Rev. Stat.
	12 75	Free, (domestic manufactures)	Do
	19 50	Repairs to vessel	Secs. 3013 and 3115 Rev. Stat.
	57 90	Double payment	Sec. 3013 Rev. Stat.
	1,306 36	See Exhibit A	Do
	190 05	Free, (personal effects)	Sec. 3013 Rev. Stat.
	150 61	Hemp used in construction of vessel	Secs. 3013 and 2513 Rev. Stat.
	237 39	do	Do
	152 40	Error in invoice	Sec. 3014 Rev. Stat.
	213 30	Double payment	Do
	138 90	do	Do
	53 10	do	Sec. 3013 Rev. Stat.
	30 90	do	Do
	138 00	do	Sec. 3014 Rev. Stat.
	243 90	do	Do
	142 50	Error in liquidation	Do
	19 80	Erroneous valuation of currency	Sec. 3013 Rev. Stat.
	13 20	Free, (statue for college)	Do
	8 30	Free, (personal effects)	Do
	14 70	Error in invoice	Do
	15 50	Free, (books for college)	Do
	30 45	Error in liquidation	Do
	42 10	do	Do
	44 50	Error in weight	Do
	250 47	do	Do
	406 50	See Exhibit B	Sec. 3013 Rev. Stat.
	96 94	Hemp used in construction of vessel	Secs. 3013 and 2513 Rev. Stat.
	28 42	Error in weight	Sec. 3013 Rev. Stat.
	2 55	Error in liquidation	Do
	7 80	Error in invoice	Sec. 3013 Rev. Stat.
	47 55	do	Do
	21 30	Double payment	Sec. 3013 Rev. Stat.
	31 50	do	Do
	149 10	do	Do
	1,268 08	See Exhibit P, page 85, Finance Report, 1876	Sec. 3013 Rev. Stat.
	731 87	do	Do
	658 75	do	Do
	540 76	do	Do
	354 29	do	Do
	50 05	do	Do
	1,015 00	Erroneous valuation of currency	Sec. 3013 Rev. Stat.
	380 00	do	Do
	792 75	do	Do
	267 75	See Exhibit H, page 81, Finance Report, 1876	Do
	15 00	Error in liquidation	Sec. 3013 Rev. Stat.
	14 90	do	Sec. 3014 Rev. Stat.
	9 00	do	Do
	5 25	Free, (personal effects)	Sec. 3013 Rev. Stat.
	9 00	Error in liquidation	Sec. 3013 Rev. Stat.
	651 51	Hemp used in construction of vessel	Secs. 3013 and 2513 Rev. Stat.
	193 75	do	Do
	213 44	do	Do
	75 75	Damage	Sec. 3013 Rev. Stat.
	31 50	Error in invoice	Do
	90 00	Error in liquidation. (See Exhibit C.)	Sec. 3014 Rev. Stat.
	156 75	Double payment of duties	Sec. 3013 Rev. Stat.
	220 00	Error in gauge	Do
	16 00	Error in invoice	Do
	13 00	do	Do
	193 40	See Exhibit P, page 85, Finance Report, 1876	Do
	970 55	do	Do
	1,423 50	do	Do
	1,995 05	See Exhibit H, page 81, Finance Report, 1876	Sec. 3014 Rev. Stat.
	560 15	See Exhibit E	Do
	1,978 53	do	Do
	1 75	Error in invoice	Sec. 3013 Rev. Stat.
	3 70	do	Do
	9 00	Erroneous valuation of currency	Sec. 3014 Rev. Stat.
	496 20	do	Do

## Statement of customs refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1576.			
Nov. 15	Spelmann Brothers	Duty on worsted yarns	\$10 00
15	William Gribben	Duty on metal ornaments	20 40
15	William Gribben	Duty on hemmed cotton handkerchiefs	79 76
15	D. F. Tiemann & Co.	Duty on oxide of iron	101 25
15	Edward Hill	do	142 35
15	Thomas S. Dale & Co.	Duty on commissions and charges	560 35
20	G. & J. T. Donnell	Duty on hemp used in building vessels for foreign trade	148 46
20	do	do	183 22
20	do	do	180 15
20	G. F. Holmes, agent	do	116 56
20	Robert Leitch	Duty on repairs to steam-barge Wm. Cowie	28 50
20	Sewall, Day & Co.	Duty on hemp used in building vessel for foreign trade	163 44
20	F. Bing & Co.	Duty on lute goods	5 50
20	Rodiger & Co.	Duty on wearing apparel	7 20
20	Peter Schneider & Co.	Duty on vulcanized rubber	9 00
20	William Finkler & Sons	Duty on furniture cashmere	6 65
21	J. Klamp	Tonnage-dues on German bark Gerhard	281 10
21	Oelrichs & Co.	Tonnage-dues on German steamship Köln	360 66
21	Snow & Burgess	Tonnage-dues on British ship Lizzie Ross	360 90
24	A. B. Theriot	Duty on commissions and charges	1,428 25
24	Horace J. Fairchild	do	304 20
24	J. Anchincloss et al.	Duty on terme tin	904 90
24	do	do	908 46
24	Frederick Victor et al.	Duty on commissions and charges	3,132 13
28	Dieckerhoff, Roessler & Co.	Duty on French chalk	4 30
28	Jacob Strouse & Co.	Duty on white conifles	14 70
28	Henry Knehl	Duty on a struted loom	19 65
28	William Piekhardt & Kuttroff	Duty on oxide of iron	38 75
28	S. de Cordova	Duty on asphalt	49 00
28	George Hughes & Co.	Duty on cotton towels	63 35
28	Paine, Schering & Glatz	Duty on merchandise	66 20
28	Simes & Farley	Duty on straw hats	136 00
28	Howard Ives	Duty on calfs-hair goods	1,358 15
28	Pendle & Woodhams	do	2,333 50
28	Brigg, Entz & Co.	do	935 10
Dec. 1	John A. Ussell et al.	Duty on commissions and charges	1,608 87
2	R. Andreane et al.	do	1,750 85
2	Charles Peirson et al.	do	72 35
3	John H. Hart et al.	do	3,117 00
4	G. H. Ellery et al.	do	1,535 79
6	Alexander D. Napier et al.	Duty on hemmed cotton handkerchiefs	369 43
6	C. B. Richard & Boas	Duty on books	12 25
6	A. Blum, jr.	Duty on wine	12 25
6	W. H. Porot	Duty on sugar	26 91
6	Levin Coleman & Co.	Duty on merchandise	27 90
6	Hartland & Co.	Duty on chinawares	40 95
6	Gossler & Co.	Duty on raisins	523 30
6	J. Nickerson & Co.	Duty on hemp used in building vessel for foreign trade	142 19
6	M. F. Whiton & Co.	do	164 65
6	J. B. Brigham & Co.	Duty on coal	73 61
6	A. M. Burnham	Duty on fish-books	63 00
6	Ross, Turner & Co.	Duty on linen thread	23 20
6	Erichson & Solberg	Tonnage-dues on bark Wilkelm	23 70
6	Julius Runge	Tonnage-dues on barkentine Mesina	115 15
6	Lennox & Burgess	Tonnage-dues on schooner Chas. E. Moody	37 80
7	Gatchell & Hyatt	Duty on photographic trays	4 95
7	J. L. Hayden	Duty on sewing machines	9 20
7	Gideon F. Holmes, agent of Plymouth Cordage Company	Duty on dunnage mats	10 50
7	Benedict Bros.	Duty on jewelry	22 55
7	Peter Donald	Duty on commissions and charges	533 40
7	H. R. Shultz	Tonnage-dues on bark Hewatska	272 40
7	do	Tonnage-dues on schooner Altoona	52 80
7	S. Housman & Co.	Fifty per cent. additional duty under joint resolution of April 28, 1864	129 20
8	Lowderback, Gilber & Co.	do	137 50
8	Springer and Co.	do	163 34
8	D. H. & M. Arnold	do	119 20

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
	\$10 00	Error in weight	Sec. 3013 Rev. Stat.
	20 40	Error in liquidation	Sec. 3013 Rev. Stat.
	79 76	do	Do.
	101 25	Error in liquidation. (See Exhibit C.)	Do.
	142 35	do	Do.
\$91 29	1,431 64	See Exhibit F, page 135, Finance Report, 1875.	Do.
	148 46	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
	183 22	do	Do.
	180 15	do	Do.
	116 56	do	Do.
	28 50	do	Secs. 3115 and 3013 Rev. Stat.
	163 44	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
	5 50	Error in liquidation	Sec. 3013 Rev. Stat.
	7 20	Free, (personal effects)	Do.
	9 00	Error in liquidation	Sec. 3013 Rev. Stat.
	6 65	Error in entry	Sec. 3013 Rev. Stat.
	281 10	Double payment	Sec. 3013 Rev. Stat.
	360 66	do	Do.
	360 90	do	Sec. 3013 Rev. Stat.
3,379 15	3,707 46	See Exhibit F, page 135, Finance Report, 1875.	Sec. 3013 Rev. Stat.
325 96	639 16	do	Do.
1,087 84	1,244 41	(See Exhibit E.) Error in liquidation.	Do.
375 99	5,189 20	do	Do.
8,341 74		See Exhibit F, page 135, Finance Report, 1875.	Do.
	4 30	Error in liquidation	Do.
	14 70	do	Do.
	19 65	do	Do.
	38 75	Error in liquidation. (See Exhibit C.)	Do.
	49 00	do	Do.
	49 00	Error in weight	Do.
	63 35	Error in liquidation	Do.
	66 20	do	Do.
	60 20	do	Do.
	136 00	Erroneous valuation of Shanghai tael.	Do.
	350 75	Erroneous valuation of Cuban peso	Do.
	1,352 15	(See Exhibit E.) Error in liquidation.	Do.
	2,333 50	do	Do.
1,608 87	2,543 97	See Exhibit F, page 135, Finance Report, 1875.	Do.
2,534 31	4,503 36	do	Do.
150 25	222 60	do	Do.
8,372 34	8,372 34	do	Do.
2,638 70	3,594 49	do	Do.
45 26	414 69	See Exhibit H, page 81, Finance Report, 1875.	Do.
	12 25	Free, imported for university	Sec. 3013 Rev. Stat.
	18 50	Damage—casualty	Secs. 3013 and 2964 Rev. Stat.
	26 91	Double payment of duties	Sec. 3013 Rev. Stat.
	27 90	Erroneous valuation Austrian paper florin.	Sec. 3013 Rev. Stat.
	40 95	Error in invoice	Sec. 3013 Rev. Stat.
	523 30	Reduction under act of June, 1872.	Act of June 10, 1872.
	142 19	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
	164 65	do	Do.
	73 61	Damage—casualty	Secs. 2964 and 3013 Rev. Stat.
	63 00	Error in invoice	Sec. 3013 Rev. Stat.
	23 20	do	Do.
	23 70	Double payment	Sec. 3013 Rev. Stat.
	115 15	do	Do.
	37 80	do	Do.
	4 95	Damage	Secs. 2964 and 3013 Rev. Stat.
	9 20	Free, (domestic manufactures exported and returned.)	Sec. 3013 Rev. Stat.
	10 50	Error—damage	Do.
	22 55	Clerical error in invoice	Secs. 3012 Rev. Stat.
	533 40	See Exhibit F, page 135, Finance Report, 1875.	Do.
\$91 25	1,453 33	See Exhibit F, page 135, Finance Report, 1875.	Do.
	272 40	Double payment	Do.
	52 80	do	Do.
	129 20	See Exhibit F, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
	157 50	do	Do.
	163 34	do	Do.
	179 20	do	Do.

## Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1876. I Dec.	A. B. Parker	Fifty per cent. additional duty under joint resolution of April 29, 1864.	\$192 50
	De Groot & Peck	do	219 30
	Nathaniel Hildrey	do	252 40
	Sullivan, Randolph & Budd	do	436 99
	Crook & Scott	do	474 56
	Frothingham & Haylis	do	612 20
	Fowler & Chapin	do	707 50
	S. Guiterman et al.	Duty on commissions and charges	676 37
	William Chamberlain et al.	do	729 37
	Paschal S. Hughes et al.	do	790 86
	Ernst Bredt	do	296 87
	J. H. Murray	Duty on extract of beef	400 00
	L. E. Schneider	Duty on colored cottons	3,885 37
	Collins & Co.	Fifty per cent. additional duty under joint resolution of April 29, 1864.	1,130 27
	Renaud, Francois & Co.	Duty on champagne	73 25
	Guiterman Bros	Duty on gold pencils	16 40
	Edward J. King & Sons	Duty on merchandise	10 00
	A. Stephan & Co.	Duty on green peas	9 80
	Wells, Fargo & Co.	Duty on old wearing-apparel	1 75
	John C. Kohlisaat's Sons	Duty on sample cards	0 30
	James F. White & Co.	Duty on burial canvas	10 60
	Frederick G. Eldridge	Duty on Jute butts.	17 00
	Noyes, White & Co.	Duty on merchandise	36 40
	Wells, Fargo & Co.	Duty on old personal effects	29 80
	George Pearce & Co.	Duty on silk and cotton goods	160 90
	William D. Cromwell & Co.	Duty on charges and commissions	5,022 70
	T. Naef et al.	do	1,448 50
	William S. Wilson et al.	do	993 00
	B. Andrea	do	143 10
	Henry Wyse et al.	do	1,023 51
	Louis Heldenheimer et al.	do	740 32
	E. S. Sherman et al.	do	13,865 25
	Peter Dufrane	Tonnage-dues on schooner E. P. Dorr	64 80
	Jacob Stigman et al.	Duty on charges and commissions	346 87
	E. S. Sherman et al.	do	15,121 62
	James Tinker	do	383 56
1877. J Jan.	L. Rosenfeldt et al.	Duty on charges and commissions	1,145 05
	Lawrence, Giles & Co.	Tonnage-dues on brig Selma Stanford	111 90
	E. H. Bailey	Tonnage-dues on bark Mary Stewart	144 60
	Sevall, Day & Co.	Duty on hemp used in building vessel for foreign trade.	179 68
	Charles A. Hastings	Duty on artificial flowers	10 50
	T. D. Quincy & Co.	Duty on bristone	33 12
	G. & J. T. Donnell	Duty on hemp used in building vessel for foreign trade.	170 65
	do	do	102 78
	do	do	160 06
	Mary E. Kelley	Duty on two horses, one wagon and saddle	57 10
	Van Bibber & Co.	Duty on gelatine	6 75
	Arnold & Co.	Duty on lumber	11 32
	H. Stursberg et al.	Duty on commissions and charges	4,115 90
	Holst, Fullerton & Co.	Tonnage-dues on bark Cameo	292 90
	D. McPherson	Tonnage-dues on bark George Peake	174 60
	Peter Wright & Sons	Compensation for night-service of officers	48 00
	S. M. Luckett	Duty on wearing-apparel in use	30 40
	E. Jacard & Co.	Duty on manufacture of glass and damaged terra-cotta statuettes.	6 85
	W. A. McCarthy	Duty on repairs to schooner Hartford.	15 00
	New Bedford Cattle Co.	Duty on hemp used in building vessels for foreign trade.	82 61
	Wm. Horstmann et al.	Duty on commissions and charges	722 45
	C. F. Dambmann et al.	do	1,007 93
	Simon Levy	Duty on silks	11 40
	Elmstein, Hirsch & Co.	Duty on embroideries	22 84
	Isaac & Vought	Duty on straw hats	36 80
	Field, Morris, Tenner & Co.	Duty on colored cotton handkerchiefs	39 49
	William Brunner & Co.	Fifty per cent. additional duty, under joint resolution of April 29, 1864.	819 65

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	\$192 50	See Exhibit P, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
.....	219 30	do	Do.
.....	252 40	do	Do.
.....	436 99	do	Do.
.....	474 56	do	Do.
.....	612 20	do	Do.
.....	707 50	do	Do.
.....	8756 20	See Exhibit F, page 135, Finance Report, 1875.	Sec. 30124 Rev. Stat.
.....	1,167 36	1,896 73	do
.....	400 22	790 08	Do.
.....	460 87	757 75	Do.
.....	134 12	524 15	Do.
.....	411 77	Error in exaction penalty, (see Exhibit F.)	Do.
.....	4,227 14	See Exhibit H, page 81, Finance Report, 1876.	Do.
.....	1,130 27	See Exhibit P, page 85, Finance Report	Sec. 3013 Rev. Stat.
.....	73 25	Damage allowance, (error in liquidation)	Do.
.....	16 40	Free, (domestic manufactures returned)	Do.
.....	10 00	Short shipment	Do.
.....	9 80	Error in invoice	Do.
.....	1 75	Free, (personal effects)	Do.
.....	0 30	Error in liquidation	Sec. 3012 Rev. Stat.
.....	10 60	See Exhibit K, page 82, Finance Report, 1876.	Do.
.....	17 00	Error in liquidation	Do.
.....	26 40	Erroneous valuation Austrian paper florin.	Do.
.....	29 80	Free, (personal effects)	Do.
.....	160 90	Error in liquidation	Do.
.....	12 120 25	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	2,384 11	3,892 61	do
.....	1,605 46	2,658 46	Do.
.....	275 22	418 32	Do.
.....	1,636 30	2,718 21	Do.
.....	1,120 20	1,860 65	Do.
.....	20,344 62	34,421 67	Do.
.....	64 80	64 20	Do.
.....	435 85	804 70	Do.
.....	15,876 95	34,608 57	Do.
.....	634 16	1,017 72	Do.
.....	2,957 56	do	Do.
.....	111 90	Double payment	Sec. 3013 Rev. Stat.
.....	144 60	do	Sec. 3013 Rev. Stat.
.....	179 68	Hemp used in construction of vessel	Sec. 2513 and 3013 Rev. Stat.
.....	10 50	Error in invoice	Sec. 3013 Rev. Stat.
.....	33 12	See Exhibit G	Sec. 3013 Rev. Stat.
.....	170 65	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	160 78	do	Do.
.....	160 06	do	Do.
.....	57 10	Free, (personal effects)	Sec. 3012 Rev. Stat.
.....	6 75	Free, (domestic goods returned)	Do.
.....	11 32	Short shipment	Do.
.....	10,760 58	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	292 90	Double payment	Do.
.....	174 60	do	Do.
.....	48 00	do	Sec. 3013 Rev. Stat.
.....	30 40	Free, (personal effects)	Do.
.....	6 85	Error in liquidation, (damage)	Do.
.....	15 00	Necessary repairs to vessel	Secs. 3013 and 3115 Rev. Stat.
.....	82 61	Hemp used in construction of vessel.	Secs. 2513 and 3013 Rev. Stat.
.....	1,656 46	See Exhibit F, page 135, Finance Report, 1875.	Sec. 30124 Rev. Stat.
.....	2,058 45	do	Do.
.....	11 40	Error in liquidation	Do.
.....	22 84	do	Do.
.....	36 80	Error in invoice	Sec. 3013 Rev. Stat.
.....	39 49	Error in liquidation	Sec. 3013 Rev. Stat.
.....	819 65	See Exhibit I, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.

## Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877. Jan. 8	Watt & Sherman	Fifty per cent. additional duty, under joint resolution of April 29, 1864	\$294 26
8	Stettinheimer & Altman	do	196 52
8	Smith & Hall	do	138 50
8	S. Strahlheim & Co.	do	87 83
8	Eigin National Watch Co.	Duty on steel in sheets	135 80
8	A. Person, Harriman & Co.	Duty on worsted dress goods	95 09
8	James Walthew	Tonnage-dues on bark Omoo	116 70
8	F. Schiullino & Co.	Tonnage-dues on bark Martino	123 70
8	A. Stephani & Co.	Duty on olive-oil	64 69
8	Conway Bros	Duty on hair-pins	10 80
8	A. Bodros	Duty on cigars and playing-cards	8 62
11	William Loeschigk et al.	Duty on commissions and charges	9,170 10
12	William Sulzbacher et al.	Duty on Italian cloths	270 60
12	Henry Herman et al.	do	1,098 88
13	Edward Sully et al.	Duty on charges and commissions	142 49
15	W. H. Kinsman & Co.	Tonnage-dues on bark Bengal	299 70
16	William Sulzbacher et al.	Duty on Italian cloths	170 09
16	E. A. York	Duty on oil-barrels	17 50
16	J. W. Valentine	Duty on vegetable fibers	8 00
17	Henry Herman et al.	Duty on Italian cloths	947 36
17	Lanson, Goodnow & Co.	Fifty per cent. additional duty, under joint resolution of April 29, 1864	135 80
17	Springar & Co.	do	157 68
17	Van Wart & McCoy	do	168 70
17	Faton & Co.	do	180 90
17	Dolphin Manufacturing Co.	do	220 80
17	Cronin, Hursthal & Co.	do	317 48
17	S. Housmann	do	434 31
17	Lech, Vanderhorst & Co.	do	528 26
17	Ulmann & Flegenheim	do	594 45
17	William Wall's Sons	Duty on hemp used in building vessels for foreign trade	182 12
18	George Marcus & Co.	Duty on argols	212 56
18	F. W. Myers & Co.	Duty on books	25 25
18	Burley & Tyrrell	Duty on earthenware	3 30
18	George H. O'Neal	Duty on dogs and chains	9 38
18	C. A. Hubbard	Duty on spirituous liquors	235 44
22	C. F. Van Blankeney et al.	Duty on commissions and charges	610 39
23	Louis Amson	do	321 30
23	J. A. Grilith & Co.	Duty on Italian cloths	103 64
23	Louis Weddigen et al.	do	36 16
23	Charles Stirling et al.	Duty on spirituous liquors	225 62
23	S. Carv	Duty on bull-stones	1,229 59
23	William S. Livingston et al.	do	2,507 00
23	Plymouth Cordage Co.	Duty on hemp used in building vessels for foreign trade	174 76
27	Henry Herman et al.	Duty on Italian cloths	192 36
27	Samuel Carey	Duty on burr-stones	1,375 30
29	do	do	298 70
29	Richard B. Charles	do	368 60
29	Louis Weddigen et al.	Duty on Italian cloths	43 17
29	Henry Herman et al.	do	87 83
30	Keiss & Hoescht	Duty on table-cloths	173 50
30	D. Lamb & Co.	Duty on burlaps	4 45
30	J. W. Cochrane	Duty on tidies	6 63
30	Wells, Fargo & Co.	Duty on coat	6 80
30	Horstmann, Von Hein & Co.	Duty on buttons	13 50
30	F. Brett & Co.	Duty on felt	31 40
30	Kunk & Unger	Duty on brandy	22 00
30	Raldwin Bros. & Co.	Duty on cards and books	31 80
30	Martin Miller & Co.	Duty on Japanese fans	173 50
30	Robert Shaw	Duty on calf-hair goods	337 50
30	L. DeJonge & Co.	Duty on albums	12 95
30	Knoblauch & Lichtenstein	Duty on dates	16 40
30	G. & J. Bultin	Duty on wooden globes	24 50
30	G. W. Faber	Duty on cigars	27 50
30	M. G. Warren	Duty on woolen goods	25 25
30	W. H. Thomas & Bro.	Duty on cigars	54 75
30	Edward Hill	Duty on celotbar	62 75
30	J. Lera	Duty on cigars	72 25
30	Herman Baker & Co.	Duty on rifles	122 15
30	H. E. Sprague	Duty on brimstone	200 00
30	F. Butterfield & Co.	Duty on cotton goods	518 77
30	do	Duty on colored cottons	509 36
30	Purdy & Nicholas	Duty on cigars	25 50

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	\$294 26	See Exhibit P, page 85, Finance Report, 1876	Sec. 3013 Rev. Stat.
.....	196 52	do	Do.
.....	138 50	do	Do.
.....	87 83	do	Do.
.....	135 80	Error in liquidation	Sec. 3012 Rev. Stat.
.....	95 09	do	Do.
.....	116 70	Double payment	Do.
.....	233 70	do	Do.
.....	64 69	Error in gauge	Sec. 3013 Rev. Stat.
.....	10 80	Error in liquidation	Sec. 3012 Rev. Stat.
.....	8 62	Short shipment	Sec. 3013 Rev. Stat.
.....	\$14,428 83	See Exhibit F, page 135, Finance Report, 1875	Sec. 3012 Rev. Stat.
.....	28 73	See Exhibit H	Do.
.....	113 44	do	Do.
.....	1,212 32	do	Do.
.....	181 09	See Exhibit F, page 135, Finance Report, 1875	Do.
.....	299 70	Double payment	Do.
.....	16 96	See Exhibit H	Do.
.....	156 96	Free. (Domestic goods returned)	Do.
.....	17 50	See Exhibit I	Do.
.....	8 00	do	Do.
.....	79 71	See Exhibit H	Do.
.....	1,027 07	See Exhibit F, page 85, Finance Report, 1876	Sec. 3013 Rev. Stat.
.....	135 80	do	Do.
.....	157 68	do	Do.
.....	168 70	do	Do.
.....	180 90	do	Do.
.....	220 80	do	Do.
.....	317 48	do	Do.
.....	434 31	do	Do.
.....	528 26	do	Do.
.....	594 45	do	Do.
.....	182 12	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	212 56	See Exhibit L, page 82, Finance Report, 1876	Sec. 3012 Rev. Stat.
.....	25 25	Free. (Books for university)	Sec. 3013 Rev. Stat.
.....	3 30	Error in liquidation. (Damage)	Do.
.....	9 38	Free. (Domestic goods returned)	Sec. 3012 Rev. Stat.
.....	235 44	See acts, 2504 and 2521, R. S.	Do.
.....	629 33	See Exhibit F, page 135, Finance Report, 1875	Do.
.....	539 56	do	Do.
.....	103 64	See Exhibit H	Do.
.....	36 16	do	Do.
.....	225 62	See acts, 2504 and 2521, R. S.	Do.
.....	24 60	See Exhibit D	Do.
.....	1,229 59	do	Do.
.....	2,507 00	do	Do.
.....	174 76	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
.....	22 21	See Exhibit H	Sec. 3012 Rev. Stat.
.....	1,430 21	See Exhibit D	Do.
.....	298 70	do	Do.
.....	30 09	do	Do.
.....	60 97	See Exhibit H	Do.
.....	1,156 38	do	Do.
.....	2 80	Short shipment	Sec. 3013 Rev. Stat.
.....	4 45	See Exhibit K, page 82, Finance Report, 1876	Sec. 3012 Rev. Stat.
.....	6 63	Error in addition	Sec. 3013 Rev. Stat.
.....	6 80	Free. (Personal effects)	Do.
.....	13 50	Short shipment	Do.
.....	21 40	Error in appraiser's return	Do.
.....	22 00	Error in gauge	Sec. 3012 Rev. Stat.
.....	24 50	Free. (Books for university &c.)	Do.
.....	172 50	Error in liquidation	Do.
.....	397 50	See Exhibit B	Sec. 3012 Rev. Stat.
.....	12 95	Error in quantity	Sec. 3012 Rev. Stat.
.....	16 40	Error in liquidation	Do.
.....	24 50	Error in weight	Do.
.....	27 50	Excessive valuation of Cuban peso	Do.
.....	28 65	Error in liquidation	Do.
.....	54 75	Excessive valuation of Cuban peso	Do.
.....	62 75	See Exhibit C	Do.
.....	122 15	Excessive valuation of Cuban peso	Do.
.....	122 15	Free. (Domestic productions ret'd)	Sec. 3013 Rev. Stat.
.....	\$200 00	See Exhibit G	Sec. 3012 Rev. Stat.
.....	518 77	See Exhibit H, page 81, Finance Report, 1876	Do.
.....	509 36	do	Do.
.....	25 50	Erroneous valuation of Cuban peso	Do.



## Statement of customs refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
Jan. 30	P. Donald & Co.	Duty on colored cottons	\$37 12
30	L. Blumgart & Co.	Duty on Italian cloths	54 45
30	F. Butterfield & Co.	Duty on colored cottons	151 15
30	J. F. Whitney & Co.	Duty on merchandise	378 65
30	Mayer Brothers & Co.	Duty on macaroni	48 32
30	William Sulzbacher et al.	Duty on Italian cloths	1,294 65
30	John H. Hardt et al.	do	480 80
30	Samuel Carey	Duty on burr-stones	1,311 40
31	Louis Tetens	Tonnage-dues on bark Byron	168 60
31	J. F. Whitney & Co.	Tonnage-dues on bark Ocean	204 60
31	Alvah Mudgett	Tonnage-dues on schooner A. P. Emerson	73 20
31	T. B. Marshall & Brother	Tonnage-dues on ship Eureka	630 43
31	J. H. Graybill	Tonnage-dues on bark Hyppatia	219 00
31	Dean Zerega & Co.	Tonnage-dues on ship Hercules	346 50
31	Street Brothers	Tonnage-dues on bark Wave King	219 00
Feb. 1	John Harper	Tonnage-dues on bark Patriot Queen	152 94
1	P. O. C. & Co.	Tonnage-dues on brigantine Moltke	75 90
1	G. & J. T. Donnell	Duty on hemp used in building vessel for foreign trade	65 10
1	do	do	232 22
1	H. S. Hoeller	Duty on piano-cover, jackets, &c.	19 76
1	Richard B. Irwin & Co.	Duty on marble statuary	107 90
1	Jos. Nickerson & Co.	Duty on hemp	99 37
1	Isaac Jennes & Co.	Duty on marble table-tops	27 00
1	Richard P. Charles	Duty on burr-stones	3,072 20
1	William Sulzbacher et al.	Duty on Italian cloths	61 97
1	Jacob Slegman	do	27 77
1	A. Schmidt et al.	do	40 75
1	E. D. Bigelow & Co.	Tonnage-dues on bark Felix	240 80
2	Samuel Carey	Duty on burr-stones	275 40
5	William Brandt et al.	Duty on commissions and charges	3,953 65
7	H. Herrman & Co.	Duty on Italian cloths	1,138 85
7	W. H. Horstmann & Sons	Duty on sword-blades and scabbards	19 76
7	Baldwin Brothers & Co.	Duty on statuary	21 40
7	Thomas Irwin & Sons	Duty on cigars	23 00
7	George A. Clark & Brother	Duty on linen thread	39 40
7	D. H. Arnold & Co.	Duty on Italian cloths	64 98
7	Wm. Pickhardt & Kuitroff	Duty on colors	79 10
7	H. Herrman & Co.	Duty on Italian cloths	91 38
7	Lawrence Giles & Co.	Duty on crude brimstone	1,999 00
7	Baldwin Brothers & Co.	Duty on wooden ware	11 55
7	Gomez, Rionda & Co.	Duty on sugar	122 88
7	C. Brewer & Co.	Fifty per cent. additional duty under joint resolution of April 29, 1864.	47 32
7	Wray & Gillilan	do	275 45
7	H. A. Stursberg & Co.	do	494 69
7	William Watson & Co.	do	725 30
7	Henry Herrman et al.	Duty on Italian cloths	1,010 41
7	Samuel Carey	Duty on burr-stones	342 79
9	do	do	268 76
9	do	do	106 44
9	William Sulzbacher	Duty on Italian cloths	73 95
9	do	do	76 71
9	William S. Livingston et al.	Duty on burr-stones	2,795 64
9	do	do	236 64
9	do	do	1,809 44
9	do	do	338 53
9	do	do	1,845 64
10	E. K. Butler & Brother	Net proceeds of undeclared merchandise	590 60
10	E. K. Butler	do	377 21
10	H. B. Claffin & Co.	do	309 10
10	Bernard Hoch & Co.	Duty on burr-stones	49 65
10	William Lottimer et al.	Duty on colored cotton handkerchiefs	130 29
13	J. Durand	Duty on cigars	13 75
13	Hardt & Lindgens	Duty on Italian cloths	60 20
13	George Bliss	Duty recovered on bonds	78 78
13	Martin, Gillet & Co.	Duty on Japanese fans	130 75
13	Sogel & Day	Duty on crude brimstone	250 00
13	Hardt & Co.	Duty on Italian cloths	481 60
13	Welcher's Sugar Refining Co.	Duty on sugar	39 80
13	W. G. Conrad	Duty on fur cloak and two silk bonnets	19 45
13	W. H. Perot	Duty on sugar	85 75
13	Lockford Watch Company	Duty on watch-jewels	34 00
13	J. J. Story	Duty on wool	44 11
13	C. W. Truck	Duty on pickled sheepskins	23 40
13	Boston Athenaeum	Duty on books	12 00
13	Simons, Hatch & Whitten	Duty on dry goods	16 10

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	\$37 12	See Exhibit H, page 81, Finance Report, 1876.	Sec. 3012 Rev. Stat.
.....	54 45	See Exhibit H	Do.
.....	151 15	See Exhibit H, page 81, Finance Report, 1876.	Do.
.....	378 65	Short shipment	Sec. 3013 Rev. Stat.
.....	48 32	Error in weight	Do.
.....	1,296 65	See Exhibit H	Sec. 3012 Rev. Stat.
.....	480 80	do	Do.
.....	1,496 52	See Exhibit D	Do.
.....	168 60	Double payment	Do.
.....	204 60	do	Do.
.....	73 20	do	Do.
.....	630 43	do	Do.
.....	219 00	do	Do.
.....	346 50	do	Do.
.....	219 00	do	Do.
.....	152 94	do	Do.
.....	75 90	do	Do.
.....	65 10	Hemp used in construction of vessel.	Secs. 2513 and 3013 Rev. Stat.
.....	232 22	do	Do.
.....	19 76	Free, (domestic productions, returned)	Sec. 3013 Rev. Stat.
.....	107 90	Erroneous valuation of Italian lrs.	Do.
.....	99 37	Hemp used in construction of vessel.	Sec. 3013 and 2513 Rev. Stat.
.....	27 00	Error in invoice	Sec. 3013 Rev. Stat.
.....	3,440 25	See Exhibit D	Sec. 3012 Rev. Stat.
.....	18 63	See Exhibit H	Do.
.....	41 80	do	Do.
.....	13 01	do	Do.
.....	240 80	Double payment	Do.
.....	243 20	See Exhibit F	Do.
.....	7,789 75	See Exhibit F, page 135, Finance Report, 1875.	Do.
.....	1,158 85	See Exhibit H	Do.
.....	10 80	Error in liquidation	Do.
.....	21 40	Free, (work of an American artist)	Do.
.....	23 00	Error in weight	Sec. 3013 Rev. Stat.
.....	39 40	Error in appraiser's return.	Sec. 3012 Rev. Stat.
.....	64 98	See Exhibit H	Do.
.....	79 10	Erroneous valuation South German florin.	Do.
.....	91 38	See Exhibit H	Do.
.....	1,999 00	See Exhibit G	Sec. 3013 Rev. Stat.
.....	11 55	Error in entry	Do.
.....	122 88	Error in weight	Do.
.....	47 32	See Exhibit F, page 85, Finance Report, 1876.	Do.
.....	275 45	do	Do.
.....	494 69	do	Do.
.....	725 30	do	Do.
.....	1,010 41	See Exhibit H	Sec. 3012 Rev. Stat.
.....	342 79	See Exhibit D	Do.
.....	268 76	do	Do.
.....	106 44	do	Do.
.....	73 95	See Exhibit H	Do.
.....	76 71	do	Do.
.....	2,795 64	See Exhibit D	Do.
.....	236 64	do	Do.
.....	1,809 44	do	Do.
.....	338 53	do	Do.
.....	1,845 64	do	Do.
.....	590 60	do	Sec. 2974 Rev. Stat.
.....	377 21	do	Do.
.....	309 10	do	Do.
.....	49 65	See Exhibit D	Sec. 3012 Rev. Stat.
.....	136 98	do	Do.
.....	13 75	Error in entry	Sec. 3013 Rev. Stat.
.....	60 44	See Schedule H	Sec. 3012 Rev. Stat.
.....	78 78	Error in collection of duty by United States attorney.	Sec. 3013 Rev. Stat.
.....	139 75	Error in liquidation	Sec. 3012 Rev. Stat.
.....	250 00	See Schedule G	Do.
.....	481 60	See Schedule H	Secs. 2984 and 3013, Rev. Stat.
.....	39 80	Error in liquidation, (casualty)	Sec. 3013 Rev. Stat.
.....	19 45	Free, (personal effects)	Do.
.....	85 75	Error in weight	Do.
.....	54 06	Error in liquidation	Do.
.....	44 11	Error in entry	Do.
.....	23 40	Error in liquidation	Sec. 3012 Rev. Stat.
.....	12 00	Error in entry	Sec. 3013 Rev. Stat.
.....	16 10	Error in invoice	Sec. 3012 Rev. Stat.



## Statement of customs-refunds made by the

D. & C.	To whom refunded.	Nature of refund.	Duty.
157.			
Feb 13	Viti Brothers	Duty on alabaster statuary	\$33 80
13	do	do	35 40
13	M. Thomas & Sons	Duty on specimens of minerals	929 40
13	John Alburger & Co.	Duty on Italian cloths	8 07
13	Stuart & Brother	do	31 38
13	A. C. Tremoulet	Duty on saildines	133 32
13	Anderson & Simpson	Duty on mosquito-nets	74 90
14	William M. Bliss et al.	Duty on commissions and charges	1,669 10
15	J. Stuart et al.	do	1,601 35
15	F. H. Shullis	Tonnage-dues on brig G. M. Jones	6 40
15	C. Morton Stewart & Co.	Tonnage-dues on brig Sarah Crowell	44 40
16	A. Gihon et al.	Duty on commissions and charges	5,736 85
16	S. M. Peyser et al.	do	62 10
16	A. Ricard	do	992 17
16	A. Aymar et al.	do	871 15
17	Chenery & Co.	Net proceeds of sale of unclaimed merchandise	178 76
17	William Sargis, Jr., et al.	Duty on commissions and charges	3,954 35
17	Frederick de Bary et al.	Duty on champagne	554 56
17	Henry Herrman et al.	Duty on Italian cloths	751 52
19	Richard Bell	Duty on commissions and charges	621 35
19	Thomas Drew et al.	do	428 50
19	William D. Cromwell et al.	do	444 58
20	H. Henschen et al.	do	950 51
20	James Houldsworth et al.	do	270 20
20	William Lamb & Co.	Tonnage-dues on bark Victoria	155 10
20	J. H. Graybill	Tonnage-dues on bark Warrior	155 10
20	H. H. Schwelering	Duty on Italian cloths	89 02
20	do	do	32 29
23	F. A. Reichard	Duty on orange mineral	389 99
23	A. Koppelman	do	272 29
23	do	do	384 01
24	Hu Kwang Yang	Duty on Chinese antiquities	2,451 15
24	D. McPherson	Tonnage-dues on bark E. W. Merriam	179 70
26	H. Ackermann et al.	Duty on charges and commissions	500 58
26	F. DuBary	do	183 60
26	J. H. Dallas, Jr., et al.	do	81 72
27	E. Unkart et al.	do	527 40
27	De Coursey, La Fourcade & Co.	Fifty per cent. additional duty, under joint resolution of April 29, 1894.	105 52
28	F. Butterfield & Co.	do	112 18
28	N. R. Falconer & Co.	do	151 40
28	Joseph S. Fisher	do	152 95
28	Rose, Baldwin & Rose	do	164 65
28	Adolphus Welch	Duty on books	958 80
28	Tire & Lynch	do	4 50
28	D. Lamb & Co.	Duty on burlaps	18 80
28	H. Herrman & Co.	Duty on Italian cloths	40 52
28	do	do	342 10
28	Dieckerhoff, Raffler & Co.	Duty on button-stocks	118 00
28	F. A. Reichard	Duty on orange mineral	195 77
28	R. P. Charles	Duty on burr-stones	413 80
28	Samuel Carey	do	746 20
28	Sulzbacher, Giffeman & Wetzel.	Duty on Italian cloths	1,097 81
28	W. & F. Livingston	Duty on burr-stones	1,175 00
Mar 1	1 Balfour Guthrie & Co.	Duty on coal	33 40
2	J. Acker et al.	Duty on charges and commissions	3,490 45
3	William H. Lee et al.	do	2,894 81
7	H. E. Woodhouse & Co.	Special act of March 3, 1877.	952 00
7	Henry Herrman et al.	Duty on Italian cloths	43 23
7	do	do	34 09
7	do	do	323 68
7	George Bliss et al.	Duty on charges and commissions	5,446 37
8	Henry Herrman et al.	Duty on worsted dress-goods	479 62
8	do	do	1,015 97
8	do	do	1,658 45
8	do	do	1,229 78
8	do	do	215 23
10	Clifton Angrave	Duty on commissions and charges	624 50
10	Jos. Strauss et al.	Duty on worsted dress-goods	326 50
10	do	Duty on worsted dress-goods and Italian cloths	235 55

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
	\$33 80	Free, (work of an American artist).....	Sec. 3012 Rev. Stat.
	35 40	do	Do.
	929 40	Free	Sec. 3013 Rev. Stat.
	8 07	See Exhibit H	Sec. 3013 Rev. Stat.
	31 38	do	Do.
	133 32	Error in liquidation, (damage).....	Sec. 3013 Rev. Stat.
	74 90	Error in entry	Sec. 3013 Rev. Stat.
	\$4,676 13	See Exhibit F, page 135, Finance Report, 1875.	Do.
	4,228 29	do	Do.
	6 60	Collected in excess	Do.
	44 40	Double payment	Do.
	9,164 29	See Exhibit F, page 135, Finance Report, 1875.	Do.
	14,901 14	do	Do.
	206 44	do	Do.
	1,046 38	do	Do.
	2,392 59	do	Do.
	178 76	do	Do.
	6,117 84	See Exhibit F, page 135, Finance Report, 1875.	Sec. 2974 Rev. Stat.
	641 60	See Exhibit H, page 136, Finance Report, 1875.	Sec. 3012 Rev. Stat.
	804 73	See Exhibit H	Do.
	1,608 59	See Exhibit F, page 135, Finance Report, 1875.	Do.
	1,105 10	do	Do.
	1,125 49	do	Do.
	2,237 10	do	Do.
	671 29	do	Do.
	155 10	Double payment	Do.
	155 10	do	Do.
	109 06	See Exhibit H	Do.
	36 79	do	Do.
	422 98	See Exhibit K	Do.
	54 54	do	Do.
	431 55	do	Do.
	2,451 15	Free	Sec. 3013 Rev. Stat.
	179 70	Double payment	Sec. 3012 Rev. Stat.
	1,076 58	See Exhibit F, page 135, Finance Report, 1875.	Do.
	504 52	do	Do.
	341 14	do	Do.
	1,106 42	do	Do.
	105 52	See Exhibit F, page 85, Finance Report, 1876.	Sec. 3013 Rev. Stat.
	112 18	do	Do.
	121 80	do	Do.
	152 95	do	Do.
	164 65	do	Do.
	958 80	do	Do.
	4 50	Free, (books for college)	Sec. 3013 Rev. Stat.
	18 89	See Exhibit K, page 82, Finance Report, 1876.	Do.
	40 52	See Exhibit H	Do.
	342 10	do	Do.
	118 00	See Exhibit I	Do.
	195 87	See Exhibit K	Do.
	413 80	See Exhibit D	Do.
	746 20	do	Do.
	1,097 81	See Exhibit H	Do.
	1,175 00	See Exhibit D	Do.
	23 40	Excess of deposit	Do.
	8,857 23	See Exhibit F, page 135, Finance Report, 1875.	Do.
	3,702 40	do	Do.
	6,527 27	do	Do.
	952 00	do	Private act, March 3, 1877.
	61 15	See Exhibit H	Sec. 3013 Rev. Stat.
	30 63	do	Do.
	354 20	do	Do.
	12,570 63	See Exhibit F, page 135, Finance Report, 1875.	Do.
	537 01	See Exhibit H	Do.
	1,104 33	do	Do.
	1,770 09	do	Do.
	1,401 76	do	Do.
	313 67	do	Do.
	1,641 57	See Exhibit F, page 135, Finance Report, 1875.	Do.
	393 08	See Exhibit H	Do.
	305 02	do	Do.

## Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
577.			
M. r. 10	Herman Bernheimer et al.	Duty on worsted dress goods and Italian cloths	\$456 46
10	Adolphus Keppelmann	Duty on orange mineral	357 98
11	R. A. Wills et al.	Duty on gunny-cloth	35 23
12	Edward B. Makin	Fees on canned salmon	133 39
13	C. Tobias & Co.	Tonnage-dues on bark Skjerholt	18 40
14	.....	Tonnage-dues on bark Louise Gehm	138 00
15	.....	Tonnage-dues on bark Kepha	129 00
16	.....	Tonnage-dues on bark Sara	37 00
17	.....	Tonnage-dues on bark Hilda	179 19
18	.....	Tonnage-dues on bark Agie	92 40
19	.....	Duty on Italian cloths	137 10
20	.....	Duty on Italian cloths	1,015 53
21	.....	Duty on Italian cloths	461 14
22	.....	Duty on Italian cloths	609 81
23	.....	Duty on Italian cloths	154 85
24	.....	Duty on Italian cloths	55 53
25	.....	Duty on Italian cloths	15 00
26	.....	Duty on Italian cloths	30 40
27	.....	Duty on wool	4,969 98
28	.....	Duty on wool	8,996 53
29	.....	Duty on an old dress	15 00
30	.....	Duty on manufactures of worsted	38 00
31	.....	Duty on Italian cloths	125 29
32	.....	Duty on Italian cloths	40 15
33	.....	Duty on burlap canvas	14 40
34	.....	Duty on fur cloaks	30 25
35	.....	Duty on Italian cloths	56 32
36	.....	Duty on orange mineral	74 87
37	.....	Duty on cotton goods	2,872 00
38	.....	Duty on crude limestone	3,106 25
39	.....	Duty on cigars	4,033 37
40	.....	Duty on cigars	1,034 00
41	.....	Duty on Italian cloths	7 07
42	.....	Duty on Italian cloths and worsted dress-goods	349 69
43	.....	Duty on furs and underclothing	62 81
44	.....	Duty on coal	42 03
45	.....	Duty on hemp used in building ship for foreign trade	196 77
46	.....	Duty on empty bottles	97 19
47	.....	Duty on watch materials	9 30
48	.....	Duty on books	4 30
49	.....	Duty on fish	3 75
50	.....	Tonnage-dues on schooner Devon	41 97
51	.....	Tonnage-dues on schooner Portland	21 90
52	.....	Tonnage-dues on bark Charlie Hickman	21 90
53	.....	Tonnage-dues on schooner Mocking-Bird	278 70
54	.....	Tonnage-dues on schooner Baraga	38 40
55	.....	Tonnage-dues on bark Bucofalo	215 40
56	.....	Tonnage-dues on bark Vidjaen	102 90
57	.....	Duty on rice	2,045 51
58	.....	Tonnage-dues on ship Ida	403 20
59	.....	Tonnage-dues on bark Eroe	110 70
60	.....	Tonnage-dues on schooner Peter H. Crowell	133 50
61	.....	Tonnage-dues on brig Barns	94 80
62	.....	Tonnage-dues on schooner Lizzie Dakers	38 10
63	.....	Duty on Centennial exhibits, (\$16.35, \$24.40)	40 75
64	.....	Net proceeds of sale of unclaimed merchandise	18 20
65	.....	Duty on wearing-apparel	155 11
66	.....	Duty on uncleaned rice	13 85
67	.....	Duty on uncleaned rice	3,023 69
68	.....	Duty on uncleaned rice	2,328 53
69	.....	Duty on uncleaned rice	2,282 13
70	.....	Duty on uncleaned rice	277 49
71	.....	Duty on uncleaned rice	1,182 19
72	.....	Duty on uncleaned rice	1,006 99
73	.....	Duty on uncleaned rice	655 47
74	.....	Duty on uncleaned rice	400 98
75	.....	Duty on uncleaned rice	1,140 10
76	.....	Tonnage-dues on bark Emile	103 50
77	.....	Tonnage-dues on bark Louise De Geer	201 30
78	.....	Duty on hemp used in Bang vessel for foreign trade	163 84
79	.....	Duty on jewelry	165 12
80	.....	Duty on jewelry	11 31
81	.....	Duty on wearing-apparel	2 10
82	.....	Duty on wearing-apparel	50 40
83	.....	Duty on bronzes	7 00

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
\$86 30	\$542 06	See Exhibit H	Sec. 3012 Rev. Stat.
35 23	413 21	See Exhibit K	Do.
133 39	749 25	See Exhibit G	Do.
18 40	18 40	Illegally exacted	Sec. 3013 Rev. Stat.
138 00	138 00	Double payment	Sec. 3013 Rev. Stat.
129 00	129 00	Do	Sec. 3013 Rev. Stat.
37 00	27 00	Do	Sec. 3012 Rev. Stat.
179 19	179 19	Do	Do.
92 40	92 40	Do	Do.
137 10	137 10	Do	Do.
1,117 32	1,117 32	See Exhibit H	Do.
294 33	294 33	Do	Do.
501 31	501 31	Do	Do.
35 62	190 47	Do	Do.
18 78	74 61	Do	Do.
15 00	49 02	Do	Do.
11 32	41 73	Do	Do.
323 16	4,304 14	See Exhibit M	Do.
9,673 30	9,673 30	Do	Do.
15 00	15 00	Free, (personal effects)	Sec. 3013 Rev. Stat.
38 00	38 00	Short shipment	Sec. 3014 Rev. Stat.
123 29	123 29	See Exhibit H	Do.
40 15	40 15	Do	Do.
14 40	14 40	See Exhibit K, page 22, Finance Report, 1876	Do.
30 25	30 25	Error in liquidation	Do.
56 32	56 32	See Exhibit H	Do.
74 87	74 87	See Exhibit K	Do.
77 11	77 11	Error in quantity	Sec. 3013 Rev. Stat.
2,872 00	2,872 00	See Exhibit G	Sec. 3013 Rev. Stat.
3,716 96	3,716 96	Erroneous valuation Cuban peso	Do.
4,033 37	4,033 37	Do	Do.
1,221 17	1,221 17	Do	Do.
10 98	10 98	See Exhibit H	Do.
418 50	418 50	Do	Do.
60 95	60 95	Free, (personal effects)	Do.
42 03	42 03	Excess of deposit	Secs. 2513 and 3013 Rev. Stat.
196 77	196 77	Hemp used in construction of vessel	Do.
97 19	97 19	Do	Do.
9 30	9 30	Free, (domestic production returned)	Sec. 3013 Rev. Stat.
4 30	4 30	Error in liquidation	Sec. 3013 Rev. Stat.
3 75	3 75	Free, (domestic production returned)	Sec. 3013 Rev. Stat.
41 97	41 97	Free, (fresh fish for daily consumption)	Do.
21 90	21 90	Double payment	Do.
21 90	21 90	Do	Do.
278 70	278 70	Do	Do.
38 40	38 40	Do	Do.
153 90	153 90	Penal tonnage-tax illegally exacted	Do.
215 40	215 40	Double payment	Do.
102 90	102 90	Do	Do.
5,724 39	5,724 39	See Exhibit N	Do.
403 20	403 20	Double payment	Do.
110 70	110 70	Do	Do.
133 50	133 50	Do	Sec. 3013 Rev. Stat.
94 80	94 80	Do	Sec. 3012 Rev. Stat.
38 10	38 10	Do	Do.
40 75	40 75	Centennial goods exported	Sec. 3013 Rev. Stat.
18 20	18 20	Do	Do.
155 11	155 11	Do	Sec. 3013 Rev. Stat.
13 85	13 85	Free, (personal effects)	Sec. 3013 Rev. Stat.
3,023 69	3,023 69	See Exhibit N	Do.
2,328 53	2,328 53	Do	Do.
2,282 13	2,282 13	Do	Do.
277 49	277 49	Do	Do.
1,182 19	1,182 19	Do	Do.
1,006 99	1,006 99	Do	Do.
655 47	655 47	Do	Do.
400 98	400 98	Do	Do.
1,140 10	1,140 10	Do	Do.
103 50	103 50	Double payment	Do.
201 30	201 30	Do	Do.
163 84	163 84	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
165 12	165 12	Do	Do.
11 31	11 31	Error in liquidation	Sec. 3013 Rev. Stat.
2 10	2 10	Free, (personal effects)	Do.
50 40	50 40	Do	Do.
7 00	7 00	Error in invoice	Do.

## Statement of customs-refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
Apr. 9	Tuck, Chong & Co.	Duty on sugar	825 88
10	R. Murray, Jr.	Tonnage-dues on schooner Early Bird	136 30
11	H. R. Shultz, & Co.	Tonnage-dues on bark Alberta	115 80
12	P. Schilling & Co.	Tonnage-dues on bark Perseverance	132 00
13	F. A. Drisko	Tonnage-dues on bark Speedwell	125 70
18	Michael, Cutino, Scapolich & Co.	Tonnage-dues on bark Sofia	149 40
21	Wells, Fargo & Co.	Duty on paintings	12 40
21	do	Duty on books	21 75
21	do	Duty on personal effects	13 30
21	do	do	4 20
21	C. B. Richard & Bos	Duty on album	3 00
21	do	Duty on old watch and chain	6 00
21	do	Duty on a drawing	3 15
21	M. C. Warren	Duty on merchandise	7 25
21	Benziger Bros.	Duty on books	21 45
21	Biecherhof, Ratler & Co.	Duty on findings	25 75
21	Runk & Unger	Duty on mineral-water	30 25
21	Mayer, Bros. & Co.	Duty on cherry-jules	33 77
21	Leon Rheims	Duty on buckra-cats on goods	111 30
21	Max Jacoby & Zeller	Duty on chromos	313 00
21	Richard Iselin & Co.	Duty on manufactures of silk and cotton	2,558 32
24	Dickson, De Wolf & Co.	Duty on unclaimed rice	65 25
28	Spence, Montague & Co.	Duty on sugar	31 00
28	S. Hershman & Bro.	Duty on cigars	8 62
28	Field, Leiter & Co.	Duty on a costume	92 73
May 1	Angelo S. Myers et al.	Duty on champagne	125 32
1	Joseph Strauss et al.	Duty on worsted dress-goods	160 20
2	Erickson & Solberg	Tonnage-dues on bark Carlotta	29 32
3	A. H. Hart & Co.	Net proceeds of sale of unclaimed merchandise	26 50
3	J. B. Lippincott & Co.	Duty on old books	73 25
3	Jacob Rech	Duty on scales	17 50
3	John C. Pratt	Duty on a carriage	126 60
4	A. Lindstrom	Tonnage-dues on bark Svea	718 13
4	A. Knopp, Hansen & Co.	Tonnage-dues on steamship Ohio	34 20
4	Conant & Wilbur	Tonnage-dues on schooner Riverside	142 20
4	Erickson & Solberg	Tonnage-dues on bark Franceschini	148 20
4	do	Tonnage-dues on bark San Francisco	3 60
4	E. D. Bigelow & Co.	Tonnage-dues on brigantine Acadia	81 30
4	do	Tonnage-dues on brig Okenburg	4 50
4	Andrew Gray	Tonnage-dues on schooner Francis R. Baird	102 90
4	J. W. Parker & Co.	Tonnage-dues on bark L. H. De Veeer	191 40
5	G. Duhaime	Duty on horses	199 80
5	Leopold B. M. Moergemba	Duty on silks	140 13
5	Wilson & Bradbury	Duty on linens	57 75
5	Henry Schneider & Sons	Duty on cotton and silk goods	107 68
5	William Lottimer & Co.	Duty on hemmed cotton handkerchiefs	28 00
5	D. H. Arnold & Co.	Duty on Italian cloths	45 35
5	Acker, Merrill & Condit	Duty on merchandise	136 25
5	do	do	113 50
5	C. B. Richard & Bos	Duty on personal effects	23 80
5	Henry Newman	Duty on Italian cloths	52 73
7	H. Herrman & Co.	Duty on Italian cloths and worsted goods	344 06
7	do	Duty on Italian cloths	37 24
7	do	do	62 46
7	do	do	88 20
7	do	do	107 45
7	do	do	67 30
7	Field, Leiter & Co.	Duty on wool shawls	33 30
7	John V. Farwell & Co.	do	32 00
7	C. Cavarero & Son	Duty on wine	8 20
7	Quong Chung Lung & Co.	Duty on dried fruit	12 40
7	Hy Wo & Co.	do	8 20
7	Quong Chung Shing & Co.	do	17 90
7	Hy Wo & Co.	do	58 75
7	Kwong Tong Tai & Co.	do	16 74
7	Kin Nam & Co.	do	4 30
7	Kwong Yek Chong & Co.	do	8 45
7	Tong Tie & Co.	do	12 68
7	Tone Chong Wing & Co.	do	821 62
7	John D. Wood et al.	Duty on wool	346 81
8	Ross Campbell et al.	Duty on worsted dress-goods	375 94
8	do	do	375 62
8	do	do	131 16
8	Charles T. Raynolds et al.	Duty on orange natural	125 52
8	do	do	187 50
8	A. & S. E. Spring	Duty on wool	3 00
8	Henry M. Peyer & Co.	Duty on gloves	11 90
8	C. W. Turk	Duty on fire-place heater	467 95
9	William A. Hardt et al.	Duty on Italian cloths and worsted dress-goods	

## Treasury Department, &amp;c.—Continued.

Interest and cross.	Total.	Reasons for refund.	Law under which refund was made.
	825 88	Error in weight	Sec. 3013 Rev. Stat.
	136 30	Illegally exacted	Sec. 3012 Rev. Stat.
	115 80	Double payment	Do.
	132 00	do	Do.
	125 70	do	Do.
	149 40	do	Do.
	12 40	Free, (personal effects)	Sec. 3013 Rev. Stat.
	7 75	do	Do.
	21 85	do	Do.
	13 30	do	Do.
	4 20	Free, (models)	Do.
	3 00	Free, (personal effects)	Do.
	6 00	do	Do.
	3 15	Short shipment	Do.
	7 25	Free, (books for college)	Do.
	21 45	Error in liquidation	Do.
	25 75	See Exhibit O	Sec. 3012 Rev. Stat.
	30 25	Error in gauge	Sec. 3013 Rev. Stat.
	33 77	See Exhibit P	Sec. 3012 Rev. Stat.
	111 30	Error in liquidation	Do.
	313 00	do	Do.
	2,558 32	See Exhibit N	Do.
	65 25	Error in weight	Sec. 3013 Rev. Stat.
	31 00	Error in invoice	Do.
	8 62	Error in liquidation	Do.
	92 73	See Exhibit H, page 136, Finance Report, 1875	Sec. 3012 Rev. Stat.
	125 32	See Exhibit H	Do.
	160 20	Double payment	Do.
	29 32	See Exhibit H	Sec. 2971 Rev. Stat.
	26 50	Free, (books published over 30 years)	Sec. 3012 Rev. Stat.
	73 25	Error in liquidation. (See Exhibit R)	Do.
	17 50	Free, (domestic production returned)	Sec. 3013 Rev. Stat.
	126 60	Double payment	Sec. 3012 Rev. Stat.
	718 13	do	Do.
	34 20	do	Do.
	142 20	do	Do.
	148 20	do	Do.
	3 60	do	Do.
	81 30	do	Do.
	4 50	do	Do.
	102 90	do	Do.
	191 40	do	Do.
	199 80	Free, (horses of immigrants)	Sec. 3013 Rev. Stat.
	140 13	Free, (for church)	Do.
	57 75	Error in liquidation	Sec. 3012 Rev. Stat.
	107 68	do	Do.
	28 00	See Exhibit I, page 81, Finance Report, 1876	Do.
	45 35	See Exhibit H	Do.
	136 25	Error in valuation of Cuban peso	Do.
	113 50	do	Do.
	23 80	Free, (personal effects)	Do.
	52 73	See Exhibit H	Do.
	344 06	do	Do.
	37 24	do	Do.
	62 46	do	Do.
	88 20	do	Do.
	107 45	do	Do.
	67 30	Error in liquidation	Do.
	33 30	do	Do.
	32 00	Short shipment	Sec. 3013 Rev. Stat.
	12 40	See Exhibit S	Sec. 3012 Rev. Stat.
	8 20	do	Do.
	17 90	do	Do.
	58 75	do	Do.
	16 74	do	Do.
	4 30	do	Do.
	8 45	do	Do.
	12 68	do	Do.
	821 62	See Exhibit M	Do.
	346 81	See Exhibit H	Do.
	375 94	do	Do.
	375 62	do	Do.
	131 16	See Exhibit K	Do.
	125 52	do	Do.
	187 50	See Exhibit M	Do.
	2 00	Error in invoice	Sec. 3013 Rev. Stat.
	11 90	Free, (domestic production returned)	Do.
	467 95	See Exhibit H	Sec. 3012 Rev. Stat.

## Statement of customs refunds made by the

Date.	To whom refunded.	Nature of refund.	Duty.
1877.			
May 9	William H. Harlt et al.	Duty on Italian cloths and worsted dress-goods.	\$277 25
9	do	do	1,284 90
9	do	do	307 25
10	William Sulzbacher et al.	Duty on worsted dress-goods.	173 51
10	do	do	490 08
10	do	do	962 27
10	do	do	1,076 13
10	do	do	1,695 64
11	Louis Blumgart et al.	Duty on Italian cloths and worsted dress-goods.	514 36
11	do	do	289 15
11	do	do	392 95
11	do	do	73 30
11	John Lee Smith et al.	Duty on orange mineral.	1,263 35
11	do	do	417 25
11	do	do	483 86
11	Edward Hill	do	119 33
11	Henry Meyer et al.	do	107 24
11	Adolphus Kappelmann	do	808 52
11	William H. Peters et al.	do	360 24
12	Edward Hill	do	850 32
12	Stephen R. Leshier et al.	Duty on Italian cloths and worsted dress-goods.	32 16
12	do	do	1,165 81
12	Henry Newman	do	622 40
12	Max Stadler et al.	do	266 90
12	George H. Stuart et al.	Duty on worsted dress-goods.	192 06
12	Jacob Siegmund et al.	do	124 46
12	Henry Burlew	do	43 24
12	H. Bernheimer et al.	Duty on Italian cloths and worsted dress-goods.	822 14
14	F. Butterfield et al.	do	383 63
14	A. Schmidt et al.	do	66 92
14	Lee Fat	Duty on dried fruit.	10 60
14	Shun, Yuen & Co.	do	7 94
14	do	do	10 40
14	Yuen, Wo & Co.	do	4 10
14	Sing Kee	do	9 40
15	A. & E. Wallach	Duty on photograph-frames.	30 60
15	Baldwin Bros & Co.	Duty on plated chains.	31 25
15	do	Duty on a book.	2 75
15	Alex. Douglas & Son	Duty on pine-apples.	70 60
15	Wertelmeier & Co.	Duty on ultramarine.	14 88
15	J. Lee Smith & Co.	Duty on orange mineral.	197 37
15	do	do	537 54
15	Edward Hill	do	14 88
15	Goldenberg Bros & Co.	Duty on silk.	3 00
15	A. Heller & Co.	Duty on a wine-cask.	12 80
15	Samuel Thomson & Stephens & Co.	Duty on burials.	27 70
15	L. W. Morris.	Duty on bullion.	9 30
15	E. W. Stevens	Duty on clothing.	52 20
15	A. T. Stewart & Co.	Duty on silk and cotton.	349 80
15	Max Jacoby & Zeller	Duty on chronos.	12 60
15	do	Duty on photograph.	7 80
15	M. Arnold & Kothfeld.	Duty on worsted dress-goods.	69 43
15	do	Duty on Italian cloths.	129 00
15	Funch, Ely & Co.	Tonnage-dues on bark Margherita Galatola.	132 00
15	William Lamb	Tonnage-dues on bark Elise.	91 20
15	Alexander Melanson	Tonnage-dues on schooner Ariel.	28 80
15	Loud, Claridge & Co.	Tonnage-dues on brig Annie W. Goddard.	107 70
15	Chapin & Gore	Duty on ale and porter.	11 16
15	George Crompton	Duty on wool.	1,024 61
15	William Read & Sons.	Duty on fish-hooks.	51 30
15	E. A. Snow	Duty on endless belts for printing-machines.	10 40
15	C. Dord & Co.	Duty on straw braids.	92 88
17	Rhind, Grierson & Emslie.	Duty on burials.	16 10
17	L. Blumgart & Co.	Duty on Italian cloths and worsted dress-goods.	75 34
17	E. S. Jaffray & Co.	Duty on silk and cotton gloves.	38 10
17	Sulzbacher, Hyman, Wolff & Co.	Duty on steel.	13 22
17	S. Zickel	Duty on printed music.	1 45
17	R. Kipling's Sons.	Duty on glass plates.	84 30
17	William Lottimer et al.	Duty on cotton handkerchiefs.	14 35
17	do	do	42 76
17	do	do	26 15
17	William Marx et al.	Duty on Italian cloths.	900 95
17	do	Duty on Italian cloths and worsted dress-goods.	900 92
17	D. H. Arnold et al.	do	1,317 30
18	Frederick Butterfield et al.	do	305 92
18	do	Duty on worsted dress-goods.	610 88

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
	\$277 25	See Exhibit H	Sec. 3012 1/2 Rev. Stat.
	1,284 90	do	Do.
	307 25	do	Do.
	173 51	do	Do.
	490 08	do	Do.
	962 27	do	Do.
	1,076 13	do	Do.
	1,695 64	do	Do.
	514 36	do	Do.
	289 15	do	Do.
	392 95	do	Do.
	73 30	do	Do.
	1,263 35	See Exhibit K	Do.
	417 25	do	Do.
	483 86	do	Do.
	119 33	do	Do.
	107 24	do	Do.
	808 52	do	Do.
	360 24	do	Do.
	850 32	do	Do.
	32 16	See Exhibit H	Do.
	1,165 81	do	Do.
	622 40	do	Do.
	266 90	do	Do.
	192 06	do	Do.
	124 46	do	Do.
	43 24	do	Do.
	822 14	do	Do.
	383 63	do	Do.
	66 92	do	Do.
	10 60	See Exhibit S.	Do.
	7 94	do	Do.
	10 40	do	Do.
	4 10	do	Do.
	9 40	do	Do.
	30 60	Error in liquidation.	Do.
	31 25	Free. (Domestic goods returned)	Sec. 3013 Rev. Stat.
	2 75	Error in value.	Sec. 3012 1/2 Rev. Stat.
	70 60	Error in liquidation. (Damage)	Sec. 3013 Rev. Stat.
	14 88	do	Do.
	197 37	See Exhibit K.	Sec. 3012 1/2 Rev. Stat.
	537 54	do	Do.
	14 88	Error in liquidation.	Do.
	3 00	Error in liquidation.	Do.
	12 80	Short shipment.	Sec. 3013 Rev. Stat.
	27 70	See Exhibit K, page 82 Finance Report, 1876.	Sec. 3012 1/2 Rev. Stat.
	9 30	Error in liquidation.	Sec. 3013 Rev. Stat.
	52 20	do	Sec. 3012 1/2 Rev. Stat.
	349 80	do	Do.
	12 60	do	Do.
	7 80	do	Do.
	69 43	See Exhibit H.	Do.
	129 00	do	Do.
	132 00	Double payment.	Sec. 3012 Rev. Stat.
	91 20	do	Sec. 3012 1/2 Rev. Stat.
	28 80	do	Do.
	107 70	do	Do.
	11 16	Error in liquidation.	Sec. 3013 Rev. Stat.
	1,024 61	See Exhibit M.	Sec. 3012 1/2 Rev. Stat.
	51 30	Error in invoice.	Sec. 3013 Rev. Stat.
	10 40	See Exhibit C.	Sec. 3124 Rev. Stat.
	92 88	Erroneous valuation of Italian lira.	Do.
	16 10	See Exhibit K, page 82 Finance Report, 1876.	Do.
	75 34	See Exhibit H.	Do.
	38 10	Error in liquidation.	Sec. 3013 Rev. Stat.
	13 22	do	Do.
	1 45	do	Sec. 3012 1/2 Rev. Stat.
	84 30	do	Do.
	14 35	See Exhibit I, page 81 Finance Report, 1876.	Do.
	42 76	do	Do.
	26 15	do	Do.
	900 95	See Exhibit H.	Do.
	900 92	do	Do.
	1,317 30	do	Do.
	305 92	do	Do.
	610 88	do	Do.

## Statement of customs-refunds made by the

Dates.	To whom refunded.	Nature of refund.	Duty.
1877	William A. Hardt et al.	Duty on Italian cloths and worsted dress-goods	\$231 17
1878	Stephen R. Lesner et al.	do	83 39
19	Fuller & Fuller	Duty on cotton oil	18 62
21	G. W. Faber	Duty on cigars	9 75
21	Strasburger, Pfeiffer & Co.	Duty on bone necklaces	5 85
21	D. Lamb & Co.	Duty on military canvas	76 85
21	Lewisohn Bros.	Duty on horse-hair	25 96
21	Forster & Co.	Duty on photolithographs	36 00
21	H. K. & F. B. Thunberg & Co.	Duty on prepared vegetables	25 30
22	David H. Arnold et al.	Duty on Italian cloths and worsted dress-goods	2,085 88
22	Morris Arnold et al.	do	2,297 09
22	do	do	491 75
22	Joseph W. Goddard et al.	do	127 98
22	Louis Weddigen et al.	do	94 93
22	do	do	215 48
24	H. Herrman & Co.	Duty on worsted dress-goods	876 53
24	Sulzbacher, Gitterman & Wedeles.	do	802 63
24	Thomas Merryloes	Duty on pamphlets	13 10
24	Sevill Schofield	Duty on wood	302 07
24	Wittloff, Marsaby & Co.	do	283 77
24	do	do	667 56
24	John & James Dobson	do	665 82
24	do	do	376 19
24	H. Herrman et al.	Duty on worsted dress-goods	47 70
24	do	Duty on Italian cloths	32 33
24	Fredrick Butterfield et al.	Duty on Italian cloths and worsted dress-goods	140 66
24	Emis Blumgart et al.	do	322 35
24	Stephen R. Lesner et al.	do	845 49
24	William Sulzbacher et al.	Duty on worsted dress-goods	562 89
24	Louis Blumgart et al.	do	70 60
24	do	do	257 58
24	do	do	131 50
24	W. H. Thoms & Bro.	Duty on cigars	30 92
24	H. Herrman & Co.	Duty on Italian cloths	35 64
24	do	do	70 31
24	M. Arnold & Rodfield.	do	5 05
24	R. D. Jackson.	Duty on rugs	26 40
24	Halsted, Haines & Co.	Duty on silk and cotton goods	130 20
24	J. G. Adams	Tonnage-dues on schooner Mary Shumon	124 80
24	Michael, Cutino, Sopchich & Co.	do	293 50
24	Workman & Co.	Tonnage-dues on ship Lawrence Brown	268 27
24	James S. Hoyland	Net proceeds of sale of unclaimed merchandise	41 61
24	John V. Farwell & Co.	Duty on dress-goods and cotton trimmings	21 00
24	W. C. Colwell	Duty on split herring	160 52
24	Joseph Strauss et al.	Duty on worsted goods	650 60
24	William S. Livingston et al.	Duty on burr-stones	17 60
24	R. C. Degener.	Duty on straw hats	357 05
24	Hardt & Lindgens	Duty on Italian cloths and worsted dress-goods	28 40
24	Louis Weddigen & Co.	Duty on worsted dress-goods	67 12
24	do	do	338 43
24	H. Herrman & Co.	Duty on Italian shawls and worsted dress-goods	95 60
24	D. H. Arnold & Co.	Duty on worsted dress-goods	146 06
24	Ross Campbell & Co.	do	79 30
24	Davies, Turner & Co.	Duty on statuary	658 25
24	Baron Albert Blanc	Duty on wine	280 89
24	James Reid & Co.	do	33 80
24	William Wilkins & Co.	Duty on rice-root	251 42
24	D. H. Arnold & Co.	Duty on Italian cloths	74 82
24	William Lottimer	Duty on cotton handkerchiefs	2,995 40
24	Morris Arnold et al.	Duty on Italian cloths and worsted dress-goods	107 93
24	Joseph Nickerson & Co.	Duty on hemp used in building vessel for foreign trade	383 90
24	Joe. Warren Goddard et al.	Duty on Italian cloths and worsted dress-goods	214 75
24	do	Duty on worsted dress-goods	116 94
24	Pacific Oil and Lead Works	do	112 00
24	Tong, Young & Co.	Duty on dried fruit	23 74
24	Tong, Tie & Co.	do	5 34
24	Kwong, Tong, Tai & Co.	Duty on tobacco	38 36
24	Sutter Bros.	Duty on carpet-wool	3 15
24	John Dobson et al.	Duty on Italian cloths	3,514 86
24	A. Schmidt & Co.	Duty on Italian cloths and worsted dress-goods	294 37
24	Goddard & Rev.	do	279 07
24	Witteaman Bros.	Duty on photolithographs	86 60

## Treasury Department, &amp;c.—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
	\$231 17	See Exhibit H	Sec. 3012 Rev. Stat.
	53 59	do	do
	18 62	Error in weight	Sec. 3013 Rev. Stat.
	9 75	Erroneous valuation of Cuban peso	Sec. 3012 Rev. Stat.
	5 85	Error in liquidation	do
	76 85	See Exhibit B, page 58, Finance Report, 1876	do
	25 96	Error in liquidation	do
	36 00	do	do
	25 30	Error in invoice	Sec. 3013 Rev. Stat.
	2,085 88	See Exhibit II	Sec. 3012 Rev. Stat.
	2,297 09	do	do
	491 75	do	do
	127 98	do	do
	94 93	do	do
	215 48	do	do
	876 53	do	do
	802 63	do	do
	13 10	Error in liquidation	do
	302 07	See Exhibit M	do
	283 77	do	do
	667 56	do	do
	665 82	do	do
	376 19	do	do
	47 70	See Exhibit II	do
	32 33	do	do
	140 66	See Exhibit II	do
	322 35	do	do
	845 49	do	do
	562 89	do	do
	70 60	do	do
	257 58	do	do
	131 50	Erroneous valuation of Cuban peso	do
	30 92	See Exhibit II	do
	35 64	do	do
	70 31	do	do
	5 05	Error in liquidation	do
	26 40	do	do
	130 20	Double payment	do
	124 80	do	do
	293 50	do	do
	268 27	do	Sec. 2974 Rev. Stat.
	41 61	Short shipment	Sec. 3013 Rev. Stat.
	21 00	Free. (Fresh fish for daily consumption)	do
	160 52	See Exhibit II	Sec. 3012 Rev. Stat.
	650 60	See Exhibit I	do
	17 60	Erroneous valuation of Ecuador currency	Sec. 3013 Rev. Stat.
	357 05	See Exhibit II	Sec. 3012 Rev. Stat.
	28 40	do	do
	67 12	do	do
	338 43	do	do
	95 60	do	do
	146 06	do	do
	79 30	Free. (Work of an American artist)	Sec. 3013 Rev. Stat.
	658 25	Free. (Goods for Italian war vessel)	do
	280 89	Free. (Wine for Medical Department United States Army)	do
	33 80	See Exhibit Q, page 58, Finance Report, 1876	Sec. 3012 Rev. Stat.
	251 42	See Exhibit II	do
	74 82	See Exhibit I, page 51, Finance Report, 1876	do
	2,995 40	See Exhibit II	do
	107 93	Hemp used in construction of vessel	Secs. 2513 and 3013 Rev. Stat.
	383 90	See Exhibit H	Sec. 3012 Rev. Stat.
	214 75	do	do
	116 94	do	do
	112 00	Free. (Domestic goods returned)	do
	23 74	See Exhibit S	do
	5 34	do	do
	38 36	do	do
	3 15	do	do
	3,514 86	See Exhibit M	Sec. 3012 Rev. Stat.
	294 37	See Exhibit II	do
	279 07	do	do
	86 60	Error in liquidation	do

## Statement of customs-refunds made by the

I. No.	To whom refunded.	Nature of refund.	Duties.
1 77.			
June 11	Wittebann Bros.	Duty on photolithographs	86 60
11	do	do	7 40
11	Merchant's Dispatch Transportation Co.	Duty on kindergarten articles	24 65
11	J. H. Seed	Duty on carpet-wool	50 08
11	J. G. Whitney & Co.	Duty on gunny cloth	116 66
12	James McCrease & Co.	Duty on merchandise	17 10
12	James F. White & Co.	Duty on burlaps	22 55
12			
12	Rosenfeld Bros. & Co.	Duty on harmonicas	71 40
12	U. H. Dudley & Co.	Duty on tin-cans containing salmon	180 45
12	Arnold & McNary	Duty on essential oils and extracts	17 50
12	Wetheimer & Co.	Duty on imitation pearls	22 08
12	Cottier & Co.	Duty on a chair	13 95
12	L. E. Schneider	Duty on cotton goods	257 45
12	William Sulzbacher et al.	Duty on Italian cloths	70 42
13	do	do	25 67
13	P. Schiaffino & Co.	Duty on bark Paolo Revello	171 90
13	John B. Hamel, Jr., & Co.	Duty on schooner Basiris	74 70
13	I. L. Lyons	Duty on medicinal preparations	12 80
13	Emil Schultze et al.	Duty on champagne	123 60
13			
13	Joseph F. Boll	do	98 45
13	Alban Rocheran et al.	do	66 48
13	do	do	96 44
13	Herrman Fleibmann et al.	Duty on Italian cloths	352 40
13	Henry Herman et al.	Duty on worsted dress goods	91 08
13	do	do	95 80
13	Kessler & Co.	Duty on silk goods	61 60
13	F. A. Springman & Gebhard	Duty on champagne	15 61
21	E. Caylus, Bechet & Co.	Duty on carpet-wool	352 40
21	Swan & Son	Tonnage dues on brig Aqueduct	306 10
21	Benham & Boyesen	Tonnage dues on brig Concepcion Immacolata	131 10
22	C. Tobias & Co.	Tonnage dues on brig Gluckauf	06 40
22	Charles Graef	Duty on champagne	104 02
23	L. E. Schmieder	Duty on cotton goods	1,472 23
23	Oebrechts & Co.	Duty on carpet-wool	28 72
23	L. Blumgart & Co.	Duty on worsted dress goods	28 44
23	Fleimann & Co.	Duty on Italian cloths	106 17
23	Rice Bros.	Duty on manufactures of India rubber	23 40
23	Wells, Fargo & Co.	Duty on wearing-apparel	11 40
23	L. Kramer	Duty on harmonicas	4 20
23	Cella Bros.	Duty on nasacore	16 30
23	Ricardo Acosta	Duty on cigars	20 50
23	Decan, Berega & Co.	Tonnage-dues on steamship Vanguard	421 50
23	Tate, Muller & Co.	Tonnage-dues on bark Mantion	273 00
23	Plug, Corral & Co.	Tonnage-dues on bark Olympia	144 30
26	L. Blumgart et al.	Duty on Italian cloths	16 16
26	Adolph Schmidt et al.	Duty on Italian cloths and worsted dress goods	303 17
27	New York Bagging Co.	Duty on machinery	367 00
27	L. Waterbury & Co.	do	3,179 45
27	H. Hoffman & Co.	Duty on worsted dress goods	29 50
27	Nelson & Phillips	Duty on books	459 25
27	S. de Cordova	Duty on orange-barrels	28 00
27			
27	Fabbri & Channey	Duty on marble	72 40
27	A. & C. Kaufmann	Duty on engravings	2 40
27	do	Duty on chromolithographs	16 80
27	do	do	51 60
27	do	do	88 20
27	William J. Burgess	Duty on potatoes	154 35
27	H. Schweitering	Duty on Italian cloths	66 66
27	Brigg, Eatz & Co.	Duty on worsted dress goods	388 63
27	Il. Herrman & Co.	do	152 59
27	do	do	158 41
27	do	do	37 38
27	do	do	439 26
27	William A. Hardt et al.	Net proceeds of sale of unclaimed merchandise	41 06
28	Phelps Bros. & Co.	Duty on bed slipper-cases and worsted and silk slipper-patterns	372 62
28	A. Weidenmayer	do	
28			
28	Pacific Oil and Lead Works	Duty on bags containing linseed	36 60
28	Alexander Macdonell	Duty on a horse	19 40
28	John Keeve, consignee	Duty on steel pins	20 00
28	G. and J. T. Donnell	Duty on hemp used in building ship for foreign trade	153 87
28	John Main	Duty on ground hemlock-bark	9 00
	Total		396,341 42

## Treasury Department, &amp;c. Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
	6 80	Error in liquidation	Sec. 3012½ Rev. Stat.
	7 40	do	Do.
	24 65	Free. (Books for school)	Do.
	50 08	See Exhibit M	Do.
	116 66	See Exhibit U	Do.
	17 10	Error in liquidation	Do.
	22 55	See Exhibit K, page 82, Finance Report, 1876.	Do.
	71 40	Error in liquidation	Do.
	180 45	Free. (Domestic goods returned)	Sec. 3013 Rev. Stat.
	17 50	Error in appraisement	Sec. 3012½ Rev. Stat.
	22 08	Short shipment	Sec. 3013 Rev. Stat.
	13 95	Error in liquidation	Sec. 3012½ Rev. Stat.
	257 45	Error in appraisement	Do.
	70 42	See Exhibit H	Do.
	25 67	do	Do.
	171 90	Double payment	Do.
	74 70	do	Do.
	12 80	Error in invoice	Sec. 3013 Rev. Stat.
	123 60	See Exhibit H, page 136, Finance Report, 1875.	Sec. 3013 Rev. Stat.
	98 45	do	Do.
	66 48	do	Do.
	96 44	do	Do.
	352 40	See Exhibit H	Do.
	91 08	do	Do.
	95 80	do	Do.
	61 60	Error in entry	Sec. 3013 Rev. Stat.
	15 61	See Exhibit H, page 136, Finance Report, 1875.	Sec. 3012½ Rev. Stat.
	352 40	See Exhibit M	Do.
	306 10	Penal tonnage duty not due	Do.
	131 10	Double payment	Sec. 3013 Rev. Stat.
	66 30	do	Sec. 3012½ Rev. Stat.
	104 02	See Exhibit H, page 136, Finance Report, 1875.	Do.
	1,472 23	See Exhibit H, page 81, Finance Report, 1876.	Do.
	28 72	See Exhibit M	Do.
	28 44	See Exhibit H	Do.
	106 17	do	Do.
	23 40	Error in liquidation	Do.
	11 40	Free. (Personal effects)	Sec. 3013 Rev. Stat.
	4 20	Error in liquidation	Do.
	16 30	Error in weight	Do.
	20 50	Error in invoice	Sec. 3012½ Rev. Stat.
	421 50	Double payment	Do.
	273 00	Penal tonnage-dues illegally exacted	Do.
	144 30	Double payment	Do.
	16 16	See Exhibit H	Do.
	303 17	do	Do.
	367 00	See Exhibit U	Do.
	3,179 45	do	Do.
	29 50	See Exhibit H	Do.
	429 25	Error in entry	Sec. 3013 Rev. Stat.
	28 00	Free. (Domestic manufactures returned)	Sec. 3012½ Rev. Stat.
	72 40	Error in quantity	Sec. 3013 Rev. Stat.
	2 40	Error in liquidation	Sec. 3012½ Rev. Stat.
	16 80	do	Do.
	51 60	do	Do.
	88 20	do	Do.
	154 35	Error in liquidation. (Damage)	Do.
	66 66	See Exhibit H	Do.
	388 63	do	Do.
	152 59	do	Do.
	158 41	do	Do.
	37 38	do	Do.
	439 26	do	Do.
	41 06	do	Sec. 2974 Rev. Stat.
	372 62	See Exhibit Y	Sec. 3012½ Rev. Stat.
	36 60	Error in liquidation	Do.
	19 40	Double payment of duty	Sec. 3013 Rev. Stat.
	20 00	Error in invoice	Do.
	153 87	Hemp used in construction of vessel	Sec. 2513 and 3013 Rev. Stat.
	9 00	Error in liquidation	Sec. 3012½ Rev. Stat.
	175,672 98		572,014 40

## RECAPITULATION.

Class refunds.	Principal.	Interest and costs.	Total.
Miscellaneous refunds.....	\$38,758 37	\$546 39	\$39,304 76
Fifty per cent. additional duty. (Joint resolution April 29, 1864)	30,566 42		30,566 42
Charities and commissions.....	109,274 07	161,297 63	270,571 70
Maritime withdrawn for ship-building purposes.....	7,354 11		7,354 11
Bark paper.....	333 95	12 61	346 56
Liquors.....	5,772 49	193 22	5,965 71
Tin plates.....	6,190 15	1,394 36	7,584 41
Brin stone.....	5,354 12		5,354 12
Calif. hair goods.....	12,791 09		12,791 09
Tin plates.....	14,980 85	1,497 55	16,478 40
Currency, Cuban peso.....	14,227 86	353 24	14,581 10
Woolens and Italian cloths.....	64,435 14	2,318 23	66,753 37
Wool.....	16,750 30	998 53	17,748 83
Bark stone.....	23,064 20	3,071 37	26,135 57
Orange mineral.....	7,345 87	160 40	7,506 27
Dried fruit.....	243 54		243 54
Rice.....	18,336 57	3,065 31	21,401 88

OFFICE OF COMMISSIONER OF CUSTOMS, September 19, 1877.

I certify that the foregoing statement is correct.

H. C. JOHNSON,  
Commissioner of Customs.

## EXHIBIT A.

TREASURY DEPARTMENT,  
Washington, D. C., October 4, 1876.

SIR: The department is in receipt of your report of the 29th ultimo, further in regard to certain 125 bales of wool, embraced in Schedule C, previously submitted by you, from which it appears that the merchandise in question is the same as that covered by appeal No. 88c, upon which you reported on the 27th of April last, and as to which the department, on the 17th of August last, affirmed your assessment of duty at the rate of 4 cents per pound.

The action of the department, in affirming your decision, was based upon your report that the rate of duty on said merchandise would be the same, whether the assessment was made under department's instructions of October 21, 1875, or those of March 25, 1876, the addition of the export duty being sufficient to raise the price of the wool above 12 cents per pound.

It now appears, however, that this statement was erroneous, and that the value of the wool is not carried above 12 cents per pound by the addition of the export duty.

It is further appearing that the withdrawal of the wool in question was made subsequently to said instructions of March 25, 1876, the department hereby revokes its former action based upon an erroneous statement of facts, and sustains the appeal in question.

You are therefore instructed to prepare and forward to the department a certified statement for refund of the excess of duties exacted.

Respectfully,

CHAS. F. CONANT,  
Acting Secretary.

COLLECTOR OF CUSTOMS, Boston, Mass.

## EXHIBIT B.

TREASURY DEPARTMENT,  
Washington, D. C., June 30, 1876.

SIR: The department is in receipt of your report dated the 26th instant, with inclosures, relating to the classification for duty of an importation (or a portion thereof) of calf-hair goods, per "Baltic," May 2, 1876, consigned to H. Herman & Co., being cases marked "H. H. & Co., 19097 / 8," covered by appeal 7617.

In view of the reports of the respective experts, Messrs. Piffard and Torrey, and of the explanatory letter, under date of 10th instant, from Professor Barnard, the latter relating to the circumstances or differences in the reports of the experts, which should be regarded as constituting a substantial agreement or disagreement in the results of their respective examinations, the department is of opinion that there is a substantial agreement between said experts upon the samples representing the cases above mentioned.

You are therefore hereby authorized and instructed, it appearing that such samples do not contain any appreciable quantity of wool, to regard the importations which they represent as embraced within the instructions under date of the 26th ult. relating to importations per the "Republic" and "Celtic," and to reliquidate the entry accordingly, forwarding also the necessary certificate for refund.

Respectfully,

By order:

C. F. BURNAM,  
Assistant Secretary.

COLLECTOR OF CUSTOMS, New York.

## EXHIBIT C.

TREASURY DEPARTMENT,  
Washington, D. C., September 11, 1876.

SIR: The Department is in receipt of your letter of the 19th ultimo, reporting on the appeal (1025) of J. Lee Smith & Co., from your decision assessing duty at the rate of 35 per cent. ad valorem (as a painter's color) on certain oxide of iron imported per "Somerset" June 1, 1876, which the importers claim to be exempt from duty under the provision in the "free-list" for "colcothar, dry, or oxide of iron."

It appears from your report and an examination of a sample that the merchandise, although finely levigated and prepared for use as a pigment or polishing powder, is not the "Indian" red nor any other preparation of oxide of iron which is specially enumerated in the tariff, but is in fact the colcothar, dry, or oxide of iron, which is specified in the free-list.

Under these circumstances, the department is of opinion that the article, being thus specially provided for, cannot by reason of its capability for use as a "painter's color," or otherwise, be diverted from such classification or made liable to duty under the general provision referred to by the appraiser for "painters' colors \* \* \* not otherwise provided for."

You are, therefore, hereby authorized to adjust the entry accordingly. This ruling will also apply to the appeals (1381 and 1382) of the same importers on their entries of such merchandise per "Columbo,"



Jul 7 10, and "Hindoo," June 24, 1876, which were reported upon by you on the 26th ultimo.

Respectfully,

CHAS. F. CONANT,  
*Acting Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT D.

TREASURY DEPARTMENT,  
*Washington, D. C., December 15, 1876.*

SIR: The department is in receipt of a letter, dated the 9th instant, from the United States Solicitor-General, in which he expresses the opinion that no writ of error should be taken to the Supreme Court of the United States in the case of *Samuel Cary vs. Arthur*, (N. S., 2613.)

This opinion is concurred in by the Attorney-General. The suit in question was tried at the October term for 1875, in the United States circuit court of the southern district of New York, and resulted in a judgment for the plaintiff.

The case in question involves the dutiable character of certain descriptions of burr-stones.

The plaintiff claimed that burr-stones of two classes were, under the law, exempt from duty, as follows: First, solid burr-stones, circular in form, faced on one side and on the edge, and with a hole cut through the center; and, second, sections of burr-stones imported in casks, sized and cut, so as to be put together for the purpose of being manufactured or bound up into millstones.

This claim was based upon the 23d section of the act of March 2, 1861, which exempted from duty burr-stones, wrought or unwrought, but unmanufactured, not bound up into millstones. This provision is re-enacted substantially in the free list of the Revised Statutes, which reads, "burr-stones in blocks, rough or unmanufactured, and not bound up into millstones;" and the two provisions are regarded as identical in their effect. The judgment sustains the position taken by the plaintiff, and in view of the opinion of the Solicitor-General and Attorney-General, the department decides to acquiesce in the judgment so obtained, and you are, therefore, directed to take the proper steps for its payment, and to hereafter cause the practice at your port to conform to the same, as regards the dutiable classification of such merchandise.

In cases of like character, upon which the requirements of the law have been observed as to protest, appeal, and suit, proceedings will be taken for reliquidation of entries, and certified statements will be prepared and forwarded to this department.

Respectfully,

L. M. MORRILL,  
*Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT E.

TREASURY DEPARTMENT,  
*Washington, D. C., September 26, 1876.*

SIR: The department is in receipt of your report of the 21st instant, with accompanying schedules, embracing, as you allege, all cases at your port, whether in suit or not, involving the question of the duty on

so calledterne tin, and asking further instructions as to the disposition thereof.

For reply, you are informed that the department, with the concurrence of the Attorney-General, acquiesces in the judgment recently recovered against the defendant in the case of *Auchincloss* against *Arthur*, (N. S., 2936,) in which it was judicially determined that the merchandise in question is subject to duty at the rate of 15 per cent. *ad valorem*, under section 4 of the act of June 6, 1872, reproduced in schedule E of the consolidated tariff.

Referring to section 1 of the act of March 3, 1875, you are authorized to prepare and forward certified statements for refund of duties upon all entries embraced in Schedule A accompanying your report, except the last three, as to which it appears suit was not commenced in proper time.

With reference to the first entry in Schedule B, consisting of thirty-nine packages imported, per "City of Montreal," by J. & H. Auchincloss, you will report whether the parties have duly complied with the law relating to protest, appeal, and commencement of suit.

The schedules referred to, which are herewith returned as requested, you will retransmit with your further report.

Respectfully,

L. M. MORRILL,  
*Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT F.

TREASURY DEPARTMENT,  
*Washington, D. C., August 15, 1876.*

SIR: The department is in receipt of a communication from the United States district attorney at New York, reporting that during the last circuit Judge Wallace decided the case of *J. H. Murray vs. C. A. Arthur* in favor of the plaintiff, and recommending that the amount for which the verdict was given should be paid, for the reason that the sum is not large, and that the case is so peculiar in its facts that it is not likely to serve as a precedent for any other.

These facts were substantially as follows: certain extract of beef, entered at a value less than the market-rate, was seized, and proceedings were commenced in the district court for its forfeiture.

The claimant admitted the forfeiture, which was subsequently remitted by the Secretary of the Treasury, on condition that duties should be paid or the beef exported.

A portion of the beef was exported, and the plaintiff paid to the collector of customs the penal duty of 20 per cent. which accrued by reason of the undervaluation of the merchandise on entry.

The action was to recover from the collector this penal duty, namely, \$400.

The department does not agree with the decision of the court, but, for the reasons expressed by the district attorney, deems it expedient to pay the judgment from which the Attorney-General, in his letter dated the 25th instant [ultimo] certifies that no writ of error will be taken.

On the entry of satisfaction of said judgment, you will take the necessary steps for refunding the penal duties exacted as aforesaid.

Respectfully,

L. M. MORRILL,  
*Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

## EXHIBIT G.

TREASURY DEPARTMENT,  
Washington, D. C. November 28, 1876.

SIR: In view of the special report of the appraiser, transmitted by you under date of the 26th ultimo, after the special examination authorized by the department on the 16th ultimo, and of the evidence accompanying the same, all relating to the classification of brimstone, whether crude or refined, the department, having carefully examined and considered such evidence and report, adopts the following conclusions as stated by the appraiser, to wit:

(1.) The article known in commerce as *crude brimstone* is brimstone procured from sulphurous ore by the process of roasting, fusing, or smelting, by which it is separated from rock and earthy matter, but which leaves it in a state of impurity, the pure native sulphur found in the ore being mingled with the impure portions thereof.

(2.) The only article known in commerce as *refined brimstone* is that which is obtained from the *crude brimstone* by the process of vaporization and sublimation, which releases the sulphur from all foreign matter, and leaves it chemically pure. It is found in commerce under the designation of virgin rock brimstone, roll brimstone, and flowers of sulphur. *Crude brimstone* is always shipped in bulk, whereas the *refined article* cannot be so shipped, without destroying or greatly impairing its commercial value.

(3.) The brimstone embraced in the appeals of Messrs. Battelle & Renwick, and other importers, all of whom are represented by Mr. Grenelle, as their attorney, was imported in bulk from Sicily, and had been there obtained from the sulphurous ore by the rude process of roasting, or smelting, which is the only process there applied—and had been thus separated from the rock and earthy matter, but was not entirely freed from impurities. This brimstone was therefore, in view of the evidence that has been produced by Mr. Grenelle, commercially known and regarded as *crude brimstone*; and, as the evidence produced would appear to conclusively establish that fact, I am constrained to believe that the merchandise was erroneously classified in this department as "*refined brimstone*," subject to duty at the rate of \$10 per ton, and that it should have been classified as *crude brimstone*, exempt from duty under section 2505 of the Revised Statutes.

The evidence supporting these conclusions, consisting of the testimony of foreign producers and dealers in the article, and of domestic importers, refiners, and other experts, is so abundant, direct, and clear, that there would seem to be no room for doubt on the subject.

You are therefore hereby authorized and instructed to return to the appraiser for reconsideration the invoices of such importations of brimstone alleged to be *crude* as have not been withdrawn under protest.

With reference to importations withdrawn on payment of duties under protest and appeal, further specific instructions will be given.

Respectfully,

LOT M. MORRILL,  
Secretary.

COLLECTOR OF CUSTOMS, New York.

## EXHIBIT H.

TREASURY DEPARTMENT,  
Washington, D. C., November 21, 1876.

SIR: Referring to instructions addressed to you under date of the 19th of July last, informing you of my determination to adhere to the position theretofore taken by the department in the matter of the assessment of duty on "striped and fancy Italians," so called, until after a trial of one of the suits then pending in court, which involved the question, I now have to state that the department is in receipt of a communication, dated the 22d instant, from the U. S. attorney at New York,

by which it appears that the suit of Louis Blumgart *et al. vs. C. A. Arthur*, (N. S., 4468,) involving the question referred to, was duly tried on the 27th ultimo, in the U. S. circuit court for the southern district of New York, and resulted in a verdict for the plaintiffs, sustaining the position taken by the importers that said goods are dutiable according to their value per square yard, under the provision for "real or imitation Italian cloths," in Schedule L.

The result of said trial was, in accordance with the provisions of section 1 of the act of March 3, 1875, submitted to the Attorney-General, who, under date of the 18th instant, certifies that as the question involved is one of fact, the judgment must be deemed conclusive, and recommends that the principle thereby established be "recognized in similar importations and cases, any prior contrary ruling of your [this] department notwithstanding."

Under these circumstances, and in accordance with such recommendation, the department acquiesces in the conclusions aforesaid, and you are therefore hereby directed to take the necessary steps for refunding any duties exacted on the merchandise covered by the above-mentioned suit, which, according to the principle established by the judgment therein, were exacted in excess of the proper amount.

The same course will be taken by you with regard to the entries of similar goods where the requirements of law as to protest, appeal, and bringing of suit have been duly complied with by the importers, and you will also cause the practice at your port, in assessing duty on future importations of such goods, to conform to the said decision, which is to the effect that the so-called striped and fancy Italians are dutiable, when valued at not exceeding twenty cents per square yard, at six cents per square yard and 35 per cent. ad valorem, and when valued at over twenty cents per square yard at eight cents per square yard and 40 per cent. ad valorem.

Respectfully,

LOT M. MORRILL,  
Secretary.

COLLECTOR OF CUSTOMS, New York.

TREASURY DEPARTMENT,  
Washington, D. C., February 3, 1877.

SIR: In department's letter of the 10th ultimo you were authorized to take the necessary steps to pay the judgment recovered by the plaintiffs in the case of Herrman *vs. Arthur*, involving the proper rate of duty on certain descriptions of goods claimed to be women's and children's dress goods.

I have now to state that from the reports of the United States attorney for the southern district of New York, it appears that the goods involved in that case were black in color, and of the class known as figured and fancy alpaca and diagonals. They appear to be of the description of goods which, when not black, are accepted as liable to duty under the provision in Schedule L for women's and children's dress goods when weighing under four ounces per square yard.

In view of the fact that the department has directed steps to be taken for payment of the judgment in the case mentioned, you are hereby instructed that goods identical in character with those embraced in that case will hereafter be admitted to entry at the rate of duty decided by the court in that case to be correct.

In cases where protest, appeal, and suit have been duly instituted, (where such suit was necessary,) you will refer invoices of the class of

goods named to the appraiser for an amended return of classification, and upon receiving such return, you will readjust the entries embraced in such appeals and suits, and forward certified statements to the department for a refund of the duty exacted in excess.

Very respectfully, CHAS. F. CONANT,  
*Acting Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

TREASURY DEPARTMENT,  
*Washington, D. C., May 14, 1877.*

SIR: Referring to the letter of this department dated the 3d of February last, relating to the decision in the case of *Herrman vs. Arthur*, in which the question as to the proper classification of goods known as figured and fancy alpacas, diagonals, &c., black in color, and composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, was involved, I have to state that the department deems it proper to more clearly define the goods which, in its opinion, such decision should be held to cover.

The evidence adduced at the trial of the case mentioned shows that dealers in dress-goods regard fabrics of the kind above alluded to as dress-goods, and sell them as such for the use of women and children, while tailors and dealers in cloths for men's wear use them for linings and of similar purposes.

It appears, also, that they are sometimes used in the manufacture of upholstery.

Similar goods, colored, have been classified as dress-goods, and the color, and in some instances the figure, appears to have been the only tangible difference between the goods first above mentioned and others heretofore classified as dress-goods.

It seems to be impracticable to determine with certainty, at the time of the examination by the appraisers, the uses to which such goods are ultimately to be applied; and it is the opinion of the experts of the customs service generally, who have been consulted, that the articles should be classified as dress-goods when they are of such a character as to reasonably fit them for use as such goods.

It is therefore directed that all such fabrics, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, weighing less than four ounces to the square yard, and known as figured and fancy alpacas, diagonals, mohair serges, fancy mohair, or London twills, shall be classified hereafter as women's and children's dress-goods, or as assimilating thereto, under the decision aforesaid and Schedule L of the tariff.

When, however, such fabrics are obviously designed for use in the manufacture of upholstery or other articles, and are not of the character sold as dress goods for women or children, they will be excluded from classification as dress-goods.

Respectfully, JOHN SHERMAN, *Secretary.*  
COLLECTOR OF CUSTOMS, *New York.*

#### EXHIBIT I.

TREASURY DEPARTMENT,  
*Washington, D. C., November 1, 1876.*

SIR: The department is in receipt of your letter of the 3d ultimo, transmitting the appeal (1876 E) of J. W. Valentine from your decision assess-

ing duty at the rate of 30 per centum *ad valorem* on certain vegetable fiber imported per "Bolivar," from Aspinwall, September 16, 1876, which the importer claims to be dutiable at the rate of 10 per centum *ad valorem* as a raw material not otherwise provided for.

After due consideration of the question involved, and an inspection of samples, the department has arrived at the conclusion that the claim of the importer is correct. The merchandise in question is clearly a raw vegetable fiber, wholly unmanufactured, and, although intended for use in the manufacture of hats, cannot be considered as coming within the provision for "braids, plaits, flats, laces, willow sheets and squares" for hats, in Schedule M, which, by the terms used, must be articles manufactured, in whole or in part, from some vegetable or animal substance.

The department, therefore, decides in accordance with its ruling in a somewhat similar case, dated April 22, 1876, (S. S. 2764,) that the merchandise is dutiable at the rate of 10 per centum *ad valorem*, under the provision in section 2516 of the Revised Statutes, for "all raw or unmanufactured articles not herein enumerated or provided for."

You are hereby directed to relinquish the entry accordingly, and to forward a certified statement for a refund of duties erroneously exacted.

Respectfully,

L. M. MORRILL,  
*Secretary.*

COLLECTOR OF CUSTOMS, *New Orleans, La.*

#### EXHIBIT K.

TREASURY DEPARTMENT,  
*Washington, D. C., January 18, 1877.*

SIR: On the 16th ultimo the United States attorney for the southern district of New York reported that the case of *Hill vs. Arthur*, collector, &c., (N. S. 4373,) had been brought to trial in the United States circuit court at New York, and that judgment had been recovered by the plaintiff.

The case involved the question of the rate of duty on an importation of "orange mineral," on which the collector had exacted a duty of three cents per pound, as coming under the provision in Schedule M for "red lead," or as assimilating thereto, in pursuance of department's instructions of September 3, 1874, the claim of the importer (plaintiff) being that said article should be classified under the provision of said schedule for "paints or painters' colors," at a duty of 25 per centum *ad valorem*.

The claim of the importer having been sustained by the said judgment, and the Attorney-General, to whom the question was referred, having certified that no appeal or writ of error should, in his opinion, be sued out, in which view this department concurs, you are hereby instructed to forward a certified statement, in the usual form, with a view to the payment of said judgment, (principal in coin and interest and costs in currency,) on receipt of notice from the United States attorney at your port that the same has been satisfied of record.

You are further instructed to classify for duty all future importations of "orange mineral" in accordance with the views herein expressed, to liquidate all entries of such articles upon the same basis, provided the law as to protest, appeal, and time of commencement of suit has, in each case, been duly observed, and to forward certified statements in each

case for any excess of duty paid, said instructions of August 19, 1876, being hereby reversed.

Respectfully,

L. M. MORRILL,  
*Secretary of the Treasury.*

COLLECTOR OF CUSTOMS, *New York.*

#### EXHIBIT L.

TREASURY DEPARTMENT,  
*Washington, D. C., January 20, 1877.*

SIR: Your letter of the 22d ultimo was duly received, submitting the appeal (2233e) of Messrs. Dieckerhoff, Raffloer & Co. from your decision assessing duty at the rate of 60 per cent. ad valorem on certain "button-stock," so called, imported by them per the steamer City of Berlin, November 13, 1876.

The report of the appraiser, transmitted by you, contains the following: "The article is for top or face of buttons, and is composed of a silken thread, knit with a crochet-needle upon a wire or metal frame, to give shape, form, and consistency to the button, already more than half completed, and is something more than a manufacture of cloth woven or made in patterns of such size, shape, or form, or cut in such manner, as to be fit for buttons exclusively, and is, therefore, assessable for duty as a manufacture of silk and metal 60 per cent. not otherwise provided for, under the act of February 8, 1875."

This reference to the act in question does not quote its provisions in full. That act imposes a duty of 10 per cent. "on lastings, mohair cloth, *silk twist*, or other manufactures of cloth woven or made in patterns of such size, shape, or form, or cut in such manner, as to be fit for buttons exclusively."

An examination of the samples accompanying the appraiser's report shows that the article in question is simply a cover for a button, the open work in the center being worked on a small iron frame, and is evidently intended for, and adapted exclusively to, the manufacture of buttons.

The samples, with the papers in the case, have been submitted to the collectors and appraisers at Boston and Philadelphia, who each express the opinion that the article in question is subject only to a duty of 10 per cent. ad valorem under the act referred to.

The department concurs in this opinion, and you are directed to re-adjust the entry at the rate of 10 per cent. ad valorem.

The invoice submitted is herewith returned.

Respectfully,

LOT M. MORRILL,  
*Secretary of the Treasury.*

COLLECTOR OF CUSTOMS, *New York.*

#### EXHIBIT M.

TREASURY DEPARTMENT,  
*Washington, D. C., February 24, 1877.*

SIR: The department is in receipt of a letter dated Boston, the 6th ultimo, from J. W. Blake, esq., treasurer of the Saxonville mills, requesting, in behalf of said mills, the payment of judgments in two suits, Nos. 10:1 and 10:24, recovered by said mills as plaintiffs against yourself as

collector for the repayment of a duty of one cent per pound paid in excess on certain importations of wool made into your port from Rosario and Montevideo in 1875.

The amounts recovered in these two judgments appear to be \$9,542.29, principal and interest, and \$19.13 costs in the one case, and \$4,521.42, principal and interest and \$19.13 costs in the other case.

The additional duty of one cent per pound on this wool was, it is understood, exacted in pursuance of a decision of this department, dated October 21, 1875, (No. 2474.) and section 2903 of the Revised Statutes, and it is understood that the value of the wool was raised above twelve cents per pound by adding to the actual market value of the wool at the ports of shipment export duty and charges which accrued at those ports.

The papers in the case were referred to the Attorney-General, and that officer reports, under date of the 22d instant, that there is no course left but to acquiesce in said judgments, and advises that no appeal be taken therefrom.

You are, therefore, instructed to forward the usual certified statements for payment of said judgments, to which will be attached the certificates of the clerk of the court.

The following is a statement of the entries covered by the two suits, taken from the copy of the bill of particulars, which your letter of the 17th of November last certified was correct:

<i>Vessel.</i>	<i>Date of entry.</i>	<i>Excess of duty claimed.</i>
Alice Campbell,	May 24, 1875.....	\$2,355 54
Sam'l B. Hale,	July 10, 1875.....	3,646 54
Rebecca Crowell,	July 15, 1875.....	2,994 75
		<hr/> 8,996 53
Salve,	May 25, 1875.....	1,509 98
Salve,	May 25, 1875.....	1,005 00
Nonpareil,	July 17, 1875.....	1,500 00
Nonpareil,	July 17, 1875.....	255 00
		<hr/> 4,269 98

Respectfully,  
By order:

H. F. FRENCH,  
*Assistant Secretary.*

COLLECTOR OF CUSTOMS, *Boston, Mass.*

#### EXHIBIT N.

TREASURY DEPARTMENT,  
*Washington, D. C., March 1, 1877.*

SIR: I inclose herewith a letter, dated the 3d of May last, from George Bliss, esq., then district attorney of the United States for the Southern District of New York, reporting the trial of the case of Fowler against Arthur, which involved the rate of duty upon rice imported by the plaintiff, in 1873, from India.

Duty was assessed upon this article at the rate of 2½ cents per pound, upon the decision of the department that this character of rice was to be regarded as cleaned rice. The importer claimed that the rice was subject to duty at 2 cents per pound as uncleaned rice; and in the district attorney's report it appears that the rice was known as table-rice of India, imported in a partially cleaned condition, and that the result of the trial was in favor of the plaintiff.

In that report the district attorney states as follows:

In conclusion I have only to express the opinion that the government has nothing to gain by trying any more of these cases in this district upon the merits, although I am satisfied that the table-rice of India, as the rice in question was invoiced, was, in fact, designed to be covered by the term "cleaned rice," as used in the tariff of 1864.

The case of Bailey against Goodrich, involving the same question, has been tried at Boston, and with the same result as that attained at New York, viz, a verdict in favor of the importer.

The district attorney at Boston took some exceptions during the trial, with the view of carrying the case to the Supreme Court, but they did not relate to the real merits of the case, and were upon other questions.

It may be also stated that the case of Low against Shannon, which involved the same question, was tried at San Francisco, and a verdict in that case was also obtained in favor of the importer.

In view of these facts, the bill of exceptions in the case of Bailey against Goodrich was referred to the Attorney-General for an opinion as to whether, upon the points presented, the interests of the government demanded a review of the case by the Supreme Court of the United States.

The Attorney-General's opinion has since been received, dated the 23d ultimo, in which he states that, inasmuch as the verdicts in this class of cases have heretofore been adverse to the government, and, as it is believed by the United States attorneys at Boston and New York, always will be so, upon the issue of fact presented, he does not deem the legal questions raised by the exceptions in the case of Bailey against Goodrich to be of such a nature or importance as to justify taking the case to the Supreme Court with small prospect of a favorable verdict upon a second trial; and he recommends an acquiescence in the judgment of the circuit court in that case.

In accordance with this recommendation, the department addressed a letter to the collector of customs at Boston, under date of the 26th ultimo, advising him that the department had decided to acquiesce in the judgment in that case, and authorized him to prepare and forward the necessary papers for payment of the same.

In view of these facts, you are hereby authorized to forward the necessary certified statement for payment of the judgment in the case of Fowler against Arthur.

Circular instructions will shortly be issued defining the practice which shall obtain in regard to the assessment of duty on rice imported into the United States.

You will please return the inclosure when you shall have availed yourself of its contents.

Respectfully,

CHAS. F. CONANT,  
*Acting Secretary.*

(One inclosure.)  
COLLECTOR OF CUSTOMS, *New York.*

TREASURY DEPARTMENT,  
*Washington, D. C., March 8, 1877.*

SIR: By the decision of the department, dated June 14, 1865, addressed to the collector of customs at San Francisco, published in the printed decisions of that year, it was held that Patna rice, of which the hull and inner cuticle or skin had been removed, was subject to classifica-

cation as cleaned rice, and was liable to the rate of duty appertaining to that description of merchandise.

This ruling was affirmed by the further decision of October 15, 1866; also printed in the decisions for that year.

The decision of December 3, 1874, (2026,) held that Siam rice which had been hulled, and which was of the same general character as that before mentioned, was also subject to classification as cleaned rice.

Protests and appeals from assessments of duty under these decisions were duly made, and trials of different cases, involving the question, have been had at San Francisco, Boston, and New York, in which judgments were rendered in favor of the plaintiffs, upon the ground that the rice in question was not the cleaned rice of commerce, and was, therefore, subject only to duty as uncleaned rice.

In the case of Bailey Brothers against Goodrich, which was tried at Boston, the judgment was in favor of plaintiffs upon the questions of fact presented; and in a letter of this department to the collector of customs at Boston, dated the 26th ultimo, instructions were given to pay that judgment, the Attorney-General of the United States having certified that, in his opinion, the case was not one demanding review by the Supreme Court. Department's letter to you of the 1st instant directed payment of the judgment in the case of Fowler against Arthur, which involved the classification of similar rice, in which judgment was rendered for the plaintiff.

In view of these facts the department reverses its previous rulings, and holds that rice of the character mentioned in the decisions before cited is subject to classification as uncleaned rice, and is chargeable with the duty appropriate thereto.

You will, therefore, be governed accordingly. Any duties which may have been exacted and received contrary to the ruling herein laid down, which may have been paid under protest and appeal and suit duly instituted, will be refunded by this department upon the forwarding of certified statements for repayment thereof, and you are directed to forward statements in such cases for the consideration of the department.

Respectfully,

CHAS. F. CONANT,  
*Acting Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT O.

TREASURY DEPARTMENT,  
*Washington, D. C., January 18, 1877.*

SIR: The department is in receipt of your letter of the 22d ultimo, transmitting the appeals (§121, §123, and §125,) of Henry W. Morgan from your decision assessing duty on certain mineral water imported per "Maas," July 17; "W. A. Scholten," August 22; and "Rotterdam," September 5, 1876; which the importer claims to be natural spring water, and exempt from duty.

It appears from the special report of the appraiser that the merchandise was originally returned by him as *artificial* water, and as such liable to duty, but that he is now satisfied, after a careful examination thereof, and from the proofs submitted by the importer, (which conform to department's instructions of September 18, 1876, S. S. 2973,) that

such return was erroneous, and that the water (Seltzer) is the natural product of the Tannus Spring, in Gross Karben, Holland.

Mineral waters, all not artificial," are specified in the "free list," and you are hereby authorized to remit the duties on the said merchandise, and, if necessary, to forward a certified statement for refund.

This ruling will also apply to the entry per "Aeolus," September 12, 1876, of similar mineral water from the same spring, embraced in the appeal (21333) of Runk & Unger, which was transmitted by you on the 23d ultimo.

Respectfully,  
By order:

H. F. FRENCH,  
*Assistant Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

#### EXHIBIT P.

TREASURY DEPARTMENT,  
*Washington, D. C., February 2, 1877.*

SIR: The department is in receipt of your letter of the 17th ultimo, submitting the appeal (22226) of Mr. Leon Rheims from your assessment of duty at the rates of  $5\frac{1}{2}$  cents per square yard, and  $5\frac{1}{2}$  cents per square yard and 20 per cent. ad valorem, respectively, on certain so-called buckram, imported by him per Rhein, November 6, 1876, and claimed to be entitled to entry at the rate of 35 per cent. ad valorem, as "manufactures of cotton not otherwise provided for."

The importer also claims that the measurement of the goods was incorrect.

It appears from the special report of the appraiser that the goods in question consist of manufactures of cotton, bleached and colored, of two different qualities, woven separately and joined together by a starching process, and intended for use for ladies' bonnet-frames; that the number of breads in each quality, when counted separately, does not exceed one hundred threads to the square inch, but when counted together exceeds that number, and that the goods do not exceed five ounces to the square yard in weight.

From an examination of the samples submitted, and in view of the report of the appraiser, that the number of threads in each component part of the goods does not exceed one hundred threads to the square inch, and that they weigh less than five ounces to the square yard, the department is of the opinion that they are not embraced in the first two classes of schedule A, Revised Statutes, and that they should be classified for duty at the rate of 35 per cent. ad valorem under the provision in said schedule for "all other manufactures of cotton not otherwise provided for."

You will, therefore, adjust the entry accordingly, and forward a certified statement for the refund of the excess of duties.

The appellant also claims that the measurement of the goods was returned by the appraiser in yards, and that the amendment clerk in your department claims that it reads "metres."

The appraiser reports that his original return was that each piece contains "20 yards in the width of 47 inches," and the entry should therefore be liquidated accordingly.

Respectfully,

CHAS. F. COXANT,  
*Acting Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

#### EXHIBIT Q.

TREASURY DEPARTMENT,  
*Washington, D. C., March 1, 1877.*

SIR: In stating customs account No. 1728, on July 30, 1873, for the payment of a judgment in favor of Messrs. Wills, Edmands & Co., against the collector of customs at Boston, for excessive duties exacted on gunny-cloth, there was withheld and deducted from the amount thereof the sum of \$615.92, on account of certain duties which the U. S. claimed to be due from said parties on other merchandise before that time imported at Boston.

This claim which has since been the subject of two suits brought by the United States against the said parties, has been decided by the court, in one of the suits, in favor of the parties, (the other suit being suspended to abide the result,) and now the parties make application for the payment of the sum so withheld as aforesaid.

The matter having been referred to the Solicitor of the Treasury, that officer, by letter dated the 23d ultimo, expresses the opinion that there are no legal objections to the payment of the said sum, and that the request of the parties should be granted.

You are therefore requested to state an account for the sum of \$615.92 and interest, in favor of Wills, Edmands & Co.

Respectfully,

By order:

H. F. FRENCH,  
*Assistant Secretary.*

D. W. MAHON, Esq., *First Auditor.*

#### EXHIBIT R.

TREASURY DEPARTMENT,  
*Washington, D. C., April 18, 1877.*

SIR: The department is in receipt of your letter dated the 3d instant, transmitting the appeal (3175 E) of Jacob Rech, from your decision assessing duty at the rate of 35 per cent. ad valorem, upon certain iron axles imported by him per "Switzerland," January 12, 1877.

It appears from your report that the axles were accompanied by iron wagon or carriage boxes fitted and attached to them, and by wrenches for each set, all being covered by one price in the invoice.

The axles are similar to those mentioned in the appeals of Messrs. Brewster & Co., of New York, in regard to which the department decided January 20, 1874, that in view of the small value of the accessories to the axles, the whole should be classified under the provision for "axles or parts thereof" in Schedule E of section 2504 R. S., and assessed at the rate of 2½ cents per pound.

As there has been no change in the law governing the dutiable classification of the articles in question, and as the facts are similar in each case, the department decides that the appeal of Mr. Rech is well taken.

This decision is intended to apply only to the axles, and to the nuts, bolts, boxes, &c., actually fitted and attached thereto at the time of importation. Boxes, wrenches, or other articles not so fitted and attached do not form a part of the axles, and should not be classified under the provision for axles.



You will readjust the entry accordingly, and take measures for the refund of any duties erroneously assessed on the merchandise covered by the appeal above specified.

Respectfully,

H. F. FRENCH,  
Assistant Secretary.

COLLECTOR OF CUSTOMS, Philadelphia, Pa.

#### EXHIBIT S.

TREASURY DEPARTMENT,  
Washington, D. C., March 23, 1877.

SIR: The department is in receipt of your letter of the 2d instant, submitting the following appeals from your assessment of duty at the rate of two cents per pound on certain dried-lichee fruit which was classified for duty under the provision in Schedule M, section 2504 Revised Statutes, for "nuts of all kinds not otherwise provided for," the appellants claiming that the article is entitled to entry at the rate of 10 per cent. ad valorem, under the provision in said schedule for "green, ripe, or dried fruits not otherwise provided for," viz:

337e. Kwong, Hang, On & Co.,	"Alice Buck,"	December 22, 1876.
338e. Lee Fat,	do.	do.
339e. Shun Yuen & Co.,	do.	do.
340e. do.	do.	do.
341e. Sing Kee & Co.,	do.	do.
342e. Yuen Wo & Co.,	do.	do.

It appears, upon investigation, that the article in question is a fruit which grows in clusters on a small bush, the skin or outer covering of which is of a bright red color, soft and pliable when ripe; that, on being sun-dried for exportation, the skin becomes hard and brittle, somewhat resembling the shell of a nut, and that the article is known commercially as fruit, both in the green and dried state.

The department is therefore of opinion that the claim of the importers is well founded, and you are hereby authorized to readjust the entries accordingly, and to forward certified statements for the refund of the excess of duties exacted thereon.

Respectfully,

JOHN SHERMAN,  
Secretary.

COLLECTOR OF CUSTOMS, San Francisco, Cal.

#### EXHIBIT T.

TREASURY DEPARTMENT,  
Washington, D. C., April 19, 1877.

SIR: The department duly received your letter of February 15th last, transmitting the appeal (3276e) of E. A. Snow, from your assessment of duty at 20 cents per pound and 35 per cent. ad valorem, on certain "printers' blankets," so called, imported per Algeria, February 1, 1877.

Duty at the rates before mentioned was assessed under the provision in Schedule L, for "endless belts or felts for paper or printing machines," while the appellant claims that the article is not embraced within Schedule L, but is dutiable at the rate of 35 per cent. ad val-

orem as a manufacture of India rubber and cotton, and it is conceded that the article is manufactured of India rubber and cotton.

The provision in Schedule L for endless belts or felts for paper or printing machines is reproduced from the act of March 2, 1867, and the importer claims that the provision for endless belts or felts in that act and in Schedule L relates only to those articles when made of wool. He alleges that at the time of the passage of the act of 1867, there were no endless belts or felts for paper or printing machines manufactured of India rubber and cotton, and that consequently the article which forms the subject of the present appeal cannot be considered as coming within the provisions of Schedule L. This statement is not contradicted by either yourself, the appraiser at your port, or the customs officers at New York, to whom the papers were submitted.

Upon due consideration of the subject the department is of opinion that the provision in Schedule L, for endless belts or felts relates only to such articles as are manufactured wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, and does not include articles made of India rubber and cotton, like those under consideration.

It is therefore held that the appeal is well taken, and you will reliquidate the entry at the rate of 35 per cent. ad valorem, and forward a certified statement for refund of the duties exacted in excess.

Respectfully,

JOHN SHERMAN,  
Secretary.

COLLECTOR OF CUSTOMS, Boston, Mass.

#### EXHIBIT U.

TREASURY DEPARTMENT,  
March 23, 1877.

SIR: The department is in receipt of your letter, dated the 27th ultimo, relating to certain machinery for the manufacture of jute, imported by Messrs. Buchanan & Lyall, per "Queen," October 21 and December 8, 1875; per "Egypt," December 30, 1875; and per "Caledonia," November 24, 1875.

It appears that this machinery was entered free of duty, but that the entries were subsequently liquidated as liable to duty, such duty amounting in the aggregate to \$21,154.95, none of which has been yet paid.

In the report of the appraiser, dated June 10, 1876, he states that the machinery in question is not an "assembling of several machines previously in use, but a complete system, exclusively adapted to the manufacture of yarn or twine from the jute fiber, to be woven into burlaps for the formation of oil-cloths, &c., and that the drawings, plans, and patterns for this machinery are of English origin, and essentially different from any heretofore in use in the United States."

He states, further, that an attempt to work hemp in combination with jute in this machinery resulted in the destruction of the cards and other damage to the machinery; and in his letter of June 28, 1876, he reports that he is entirely satisfied, after an examination of other machinery, and conference with manufacturers of machinery in this country, that the machinery in question is entitled to free entry under the act of February 8, 1875.

This opinion is reiterated in his report upon the subject, dated August 25, 1876.



A report has also been received from the United States appraiser at Philadelphia, who states that his examiner of machinery saw the machinery in operation at the international exhibition, and is of opinion that it could not be adapted to the manufacture of any material other than jute.

In the department's letter, dated the 5th of April, 1876, relating to these cases, you are informed that it was deemed proper that no measures should be taken for the collection of the liquidated duties until the question involved could be more fully considered.

You are now informed that, upon the facts stated, the department has concluded that the machinery is entitled to exemption from duty under the act of February 8, 1875.

You will therefore reliquidate the entries accordingly.

It is obvious that only machinery of a very peculiar construction would be entitled to free entry under the provisions of the statute cited, for "all machinery not now manufactured in the United States, adapted exclusively to manufactures from the fiber of the ramie, jute, or flax." This decision will not, therefore, be treated as a precedent for any other cases not specially considered by the department.

Respectfully,

H. F. FRENCH,  
*Assistant Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

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EXHIBIT V.

TREASURY DEPARTMENT,  
*Washington, D. C., March 23, 1877.*

SIR: In the matter of the suit of *Weihenmeyer vs. Arthur*, (N. S. 4164,) recently tried in the United States circuit court at New York, the district attorney, in a letter dated the 28th ultimo, advises the payment of the judgment in such case so far as it relates to the embroidered articles, so called, viz: First, the bead slipper-cases; second, worsted and silk slipper-patterns; third, worsted and silk slipper-patterns, upon all of which the excess of duties complained of amounted to \$373.62.

Upon entry, on the record, of satisfaction of the judgment to the extent mentioned, you will take measures, according to the usual course of procedure, for the repayment of the amount due under these instructions.

This action is taken for the reason that the district attorney and the Attorney-General are of opinion that the bill of exceptions in the above case, as certified by the court, does not present the questions involved in the suit in such a manner as to render advisable the presentation to the Supreme Court of that part of the record which relates to the articles named.

This action will, however, not be construed as a precedent for any other case.

The residue of the record will be presented to the Supreme Court, and the questions relating to embroideries will be tried when practicable in some other suit.

Respectfully,

H. F. FRENCH,  
*Assistant Secretary.*

COLLECTOR OF CUSTOMS, *New York.*

**END OF  
TITLE**